The Bombay Gazette.

No. 29,011—New Series. BOMBAY:—FRIDAY, MARCH 24, 1893.

NEVER BE WITHOUT
CALVERT'S CARBOLIC OINTMENT,
A CHEAP AND EFFECTIVE REMEDY FOR
Prickly-heat, Piles, Chafed Skin, Sore Eyes, Cuts, Insect-Bites or Stings, and most Skin Ailments.
Free from Animal Fat—Keeps Good in any Climate.
Sold in Large Pots, 13½d. each.

F. C. CALVERT & CO.,
MANCHESTER,
AWARDED 57 GOLD AND SILVER MEDALS AND DIPLOMAS.

PRICE, 8 ANNAS.
THE INDIAN RAILWAY TRAVELLERS' GUIDE,
CONTAINING
The Special Time and Fare Tables of all the Indian Railway Companies, Steam Boats and Dak Companies, Places of Interest along the Coast, Postal and Telegraphic Information, the Routes between the Principal Towns of Northern, Central, Southern, and Western India, &c.
WITH A MAP OF INDIA.
BOMBAY:
Printed & Published at the *Bombay Gazette* Steam Pres

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

DEPARTURES FOR EUROPE

Vessels.	Tons.	H.P.	Captains.	1893. Saturday.
B.L. SHANNON	4189	800	E. Crewe	25th March.
† SIAM	3050	500	H. T. Weighell	1st April.
B.L. ROME	5545	1200	A. B. Daniell	8th „
† ASSAM	3090	500	T. F. Creery	15th „
				Tuesday 5 P.M.
Ex. M. PESHAWUR	3927	750	J. F. Jephson	18th April.
				Saturday.
B.L. CARTHAGE	5013	1000	M. de Horne	22nd April.
† SIAM	3050	500	H. T. Weighell	29th „
B.L. VICTORIA	6268	1500	A. W. Adamson	6th May.
† ASSAM	3090	500	T. F. Creery	13th „
B.L. MIRZAPORE	3913	750	R. Harvey	20th „
				Friday.
†* SIAM	3050	500	H. T. Weighell	26th May.
B.L. SUTLEJ	4189	800	W. D.G. Worcester	2nd June.
†* ASSAM	3090	500	T. F. Creery	9th „
B.L. ORIENTAL	5045	800	S. H. Moule	16th „
†* SIAM	3050	500	H. T. Weighell	23rd „
B.L. SHANNON	4189	800	E. Crewe	30th „

The Steamer marked Ex. M. is a special through steamer to London calling at Marseilles.
The Steamers marked B.L. proceed to Brindisi, Malta, Gibraltar, Plymouth, and London.
† These Vessels proceed to Aden only, and Passengers tranship there to Steamers proceeding to Brindisi, Marseilles, and London.
† * These Vessels proceed to Aden only, and Passengers tranship there to a Steamer for Brindisi and London. No Passengers for Marseilles can proceed by these Steamers.

Single and return Railway Tickets from Brindisi to London by the Mail route can be obtained, and Coupons are issued for places in the Sleeping Cars of the special "P. & O. Express."

Heavy Baggage must be sent to the P. & O. Dockyard at Mazagon before 9 a.m. on day of sailing, or on the afternoon of the previous day.
While the Steamers leave on Saturday a Steam Barge leaves the Apollo Bunder at Noon on the day of sailing to convey passengers on board, and only hand packages will be received.
The attention of passengers is called to the importance of having their Baggage labelled with Port of destination.

Passage-tickets are issued to London *via* Japan and Vancouver.

TO COLOMBO, STRAITS, CHINA, JAPAN, AUSTRALIA, AND NEW ZEALAND.

Steamers leave Bombay on or about the undernoted dates conveying H. M.'s Mails from Colombo to China. Passengers for Australia tranship at Colombo:—

5th April	3rd May	31st May.
19th April	17th „	14th June.

In addition to the above, a CARGO STEAMER leaves for China and Japan every fortnight, with liberty to call at any port or ports.
For further particulars apply to
H. W. ULOTH,
Superintendent, P. & O. S. N. Company.
Bombay, 24th March, 1893.

AUSTRIAN LLOYD'S S.N. Co.

UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

ACCELERATED SERVICE TO BRINDISI AND TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons.	H.P.	To sail on
IMPERATOR	C. Bechtinger	4,070	750	1st April 1893.
IMPERATRIX	F. Egger	4,194	750	1st May 1893.
IMPERATOR	C. Bechtinger	4,070	750	1st June 1893.

A Surgeon and Stewardess on board of every Steamer.
RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE OR BRINDISI	Rs. 600	Rs. 360	Rs. 150

RETURN TICKETS available for SIX MONTHS.

	1st Class.	2nd Class
TO TRIESTE OR BRINDISI	Rs. 960	Rs. 576

INCLUDING WINE OR BEER SUPPLIED AT MEALS.
THROUGH TICKETS TO LONDON.
1st and 2nd Class Single and Return are issued via Trieste, the St. Gothard's, and other routes.
Steamers for BOMBAY leave TRIESTE on the 3rd, and BRINDISI on the 5th, of each month.

ORDINARY SERVICE TO TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons.	H. P.	To sail on
GISELA	G. Nicolich	4,253	350	9th April 1893.
MARIA TERESA	R. Deperis	3,073	500	9th May „
MARIA VALERIE	A. Mitis	4,260	350	9th June „

RATES OF PASSAGE BY THIS ROUTE.

	1st Class.	2nd Class.	Deck.
TO TRIESTE	Rs. 400	Rs. 250	Rs. 150

RETURN TICKETS AVAILABLE for SIX MONTHS.

	1st Class.	2nd Class
TO TRIESTE	Rs. 700	Rs. 400

STEAMERS for BOMBAY LEAVE TRIESTE on the 21st of each month.

STEAM TO COLOMBO, PENANG, SINGAPORE, HONGKONG, AND SHANGHAI.

Steamer.	Captain.	Tons.	H.P.	To sail
THISBE	P. Covacich	2,863	300	21st April.

Connecting at Colombo with the s.s. NIOBE to Madras and Calcutta.
For further Particulars, Freight, Passage, &c. apply to
O. von HOFFER,
Agent.
Sassoon House, 50, Church Gate Street, Bombay, March 21, 1893.

ANCHOR LINE.

BOMBAY TO MARSEILLES AND LIVERPOOL.

Vessels.	Tons.	Captains.	To sail about
ASIA	3,560	Capt. Jas. Laird	4th April.
ARMENIA	3,395	W.C. Haynes, Lt., R. N. R.	19th „
PERSIA	3,547	R. Hutchison	18th May.
HISPANIA	3,380	S. Abrey	3rd June.

Passengers can book through to London (Overland from Marseilles) on favourable terms.
The Railway Journey from Marseilles to London occupies thirty hours.
Each Steamer carries a duly qualified Surgeon and a experienced Stewardess, and is fitted out with every comfort for First Class Passengers.
All the Cabins are on the Upper Deck.
For Rates of Passage and further particulars, apply to
W. & A. GRAHAM & Co.,
Agents
Graham's Buildings: Bombay, March 11, 1893.

CITY LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessel.	Captain.	Tons.	To sail about
"CITY OF EDINBURGH"	Wm. Frame.	3,230	11th April.

THIS STEAMER, which is lighted throughout with the Electric Light, carries a Surgeon and Stewardess, Two berth Cabins on Deck, Baths, Punkahs and every comfort for First-class passengers. Crew entirely European. Apply to
SIR CHARLES FORBES & Co.,
Agents.
Bombay, 17th March 1893.

GRINDLAY GROOM & CO., BOMBAY.

GRINDLAY & CO., CALCUTTA,
BANKERS AND AGENTS.
PASSENGER DEPARTMENT.

HOMEWARD PASSAGES booked without charge and on the most favourable terms. Berth carefully selected, with special attention to grouping.
SLEEPING CAR AND CONTINENTAL RAILWAY TICKETS procured.
RAILWAY OFFICIALS, MISSIONARIES, &c. booked on terms of existing concessions.
PASSENGERS met on arrival.
CIRCULAR NOTES, BANK NOTES, DRAFTS AND SOVEREIGNS, at current rates.
HAND-BOOKS supplied gratis, and general information promptly given.
LONDON AGENTS.—MESSRS. GRINDLAY & Co.

NOTES:
INDIAN LAND REVENUE,
FOR PRINCIPLE AND SOUND POLICY,
BY
TODAR MAL.
Price, Re. 1. Postage half-anna.
Copies can be had at the *Bombay Gazette* Office.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows:—

FOR KURRACHEE VIA KATHIAWAR COAST.
S. S. "PACHUMBA," 868 tons, on the 25th March, at 10 a.m., calling at Verawal, Mangrole, Porebunder, and Cutch Mandvie.

FOR KURRACHEE AND PERSIAN GULF.
S. S. "JAVA," 1,477 tons, on the 26th March, at 11 a.m., or thereafter on arrival of English Mail, calling at Kurrachee, Gwadur, Muscat, Jask, Bunder Abbas, Linga, Bahrein, Bushire, Fao, Mahomerah, and Busreh, in the foregoing order.

FOR KARACHI VIA KATHIAWAR COAST.
S. S. "KAPURTHALA," 1,168 tons, on the 29th March, at 10 a.m., calling at Verawal, Mangrole, Porebunder, and Cutch Mandvie.

FOR COAST AND CALCUTTA.
S. S. "BHUNDARA," 2,899 tons, on the 24th March, at 2 p.m., calling at such Ports as may be arranged. Particulars can be ascertained on application to the Undersigned.

MACKINNON, MACKENZIE & Co.,
Bombay, 23rd March, 1893. Agents.

KING, KING & CO.,

BANKERS AND EAST INDIA AGENTS, BOMBAY.

PASSAGES engaged by P. & O. and all Steamers at the lowest rates obtainable free of charge for Commission.

Lists of the LATEST SAILINGS, with Fares and full information as to berths available, furnished at once.

Special attention paid to the grouping of those wishing to travel 2nd Class P. & O. Every assistance rendered to Passengers arriving in Bombay for embarkation. Baggage taken over at the Railway Stations and shipped.

PACKAGES of every description received for despatch as CARGO to Messrs. Henry S. King & Co., London; or Messrs. King, Baillie & Co., Liverpool. Freight and Marine insurance effected at the lowest rates. QUOTATIONS FURNISHED on APPLICATION.

CONTINENTAL RAILWAY TICKETS by all routes sold at current rates.

KING, HAMILTON & Co., CALCUTTA. R. B. KING, HYDERABAD.
HENRY S. KING & Co., LONDON.

STEAM.

CALCUTTA TO AUSTRALIAN PORTS.
BRITISH INDIA STEAM NAVIGATION COMPANY, LIMITED.

PASSENGER Steamers are despatched from Calcutta direct to Adelaide, Melbourne, Sydney, and Brisbane, returning *via* Torres Straits booking Cargo and Passengers through to all ports in Queensland and New Zealand with liberty to call at Singapore and Batavia.

	Tons.	Date of leaving Calcutta On or about the
A STEAMER	3,000	End of March.

For Freight, Passage, or other particulars, apply to
MACKINNON, MACKENZIE & Co.,
Bombay, 2nd March 1893. Agents.

COMPAGNIE DES MESSAGERIES MARITIMES.

FROM BOMBAY TO MARSEILLES.
TO ZANZIBAR AND MAURITIUS.

THE S. S. LA SEYNE will LEAVE Bombay on 11th April 1893, at 3 p.m., FOR KURRACHEE and ADEN in connection with the Australian Steamer Homeward-bound, and the Steamer from Marseilles proceeding to Zanzibar and Mauritius.
RETURN TICKETS TO MARSEILLES for three, six and nine months delivered at specially REDUCED RATES.
THROUGH TICKETS are issued, including Railway Fare from Marseilles to London.
Passengers are requested to be on Board at 2 P.M., in the PRINCE'S DOCK on the day of SAILING.
A. SIMEON, Agent.
Sirdar's Buildings, Hummum Street.

NEW ADVERTISEMENTS.

NEW ROUGH CHIP CLUB STRAW HATS.

WHITE {BLUE, BLACK OR WHITE BANDS.} RS. 3-8

BLACK & WHITE MIXED BLACK BANDS.} RS. 3-8

PLAIN WHITE. NO BANDS FOR CLUBS, &c.} RS. 3-0

HOAR & CO., BOMBAY, HATTERS.

SOAPS.

MANUFACTURED FROM THE PUREST MATERIALS, SPECIALLY FOR US.

TOILET SOAP, per box of 3 cakes, 12 As., scented with Almond, perfectly white, and absolutely non-irritating.
BROWN WINDSOR SOAP, per packet of 3 cakes As. 10; of 6 cakes, Re. 1-4. Finest old-natured English Soap, in square cakes. Guaranteed genuine.
FLOWER SOAP, per box of 1 doz. cakes, Rs. 2. Choice household. Manufactured with pure Vegetable Oils only.
CHRYSOROBINE SOAP, per cake, 8 As; per three, Re. 1-4. The cleanest cure for Dhoby's Itch and Skin Diseases. Efficacious and pleasant to use.
FACE SOAP, per box of 3 Tablets, 8 As. A cheap Soap; of good quality. Put up in fancy Boxes.
UNIVERSAL HONEY SOAP, per box of 12 Tablets Rs. 2. A Household Soap, well made, and lasting.

KEMP & Co., Ld.,
BOMBAY.

VISITING CARDS, DIES, CRESTS, Monograms, &c., &c., in elegant style and at the shortest notice. Engraving, Copper-plate Printing and Lithographing orders. For rates, apply SUPERINTENDENT, "Bombay Gazette" Steam Press.

TREACHER'S LIGHT PILSENER BEER,

BRIGHT AND SPARKLING,

POSSESSES good body and colour, with an excellent flavour; it has not that weak and watery taste which characterizes so many of the so-called Light Beers.
Bottles, Rs. 5-12 per dozen Cash; Rs. 6-8 Credit.
Half Bottles, Rs. 3-14 per dozen Cash; Rs. 4-8 Credit.
Per case 4 dozen Bottles, Rs. 22 and Rs. 24-10.
„ 6 dozen ½ Bottles, Rs. 22 and Rs. 24-10.
AGENTS FOR BECK'S PILSENER BEER,

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

THACKER & CO., LD.,
BOMBAY.
SPECIAL NOTICE.

TRAVELLERS passing through Bombay will kindly note that our business has been

REMOVED

from ESPLANADE ROAD to COOLER, LIGHTER, and MORE COMMODIOUS and Modern Premises, SIRDAR'S BUILDINGS, HUMMUM STREET and APOLLO STREET, on the site of the Old Secretariat, where Visitors can at all times spend an hour pleasantly without being incommoded by heat.

THACKER & CO., LD.

The "Cream of Scotch Whiskies," and has an enormous sale.
PHILLIPS & Co's "FERRINTOSH" WHISKY.
PHILLIPS & Co's "FERRINTOSH" WHISKY.
PHILLIPS & Co's "FERRINTOSH" WHISKY.
Guaranteed Pure and Wholesome, and of delicate Fragrance.
Per Dozen, Rs. 25.
THE BEST AND CHEAPEST WHISKY IN THE MARKET.

Chemists, Wine, and General Merchants. } PHILLIPS & CO., LD. {BOMBAY & POONA.

20,000 RS. REWARD!

IT is not generally known that Glycerine, Molasses and other Saccharine and Colouring Matters are largely used in TOBACCOS manufactured for importation into INDIA.

Their use altogether DESTROYS any flavour the Tobacco may possess, and most effectually hides any deficiency of a naturally poor quality; or the bad curing of the Leaf.

We guarantee that OUR TOBACCOS contain none of the above mentioned ADULTERATIONS, and we offer the above reward to any-one who can prove the contrary.

THOMAS OGDEN, LTD.

OGDEN'S
SILVER VEIL
TOBACCO FOR CIGARETTES
IS
PURE AND UNRIVALLED.
SOLD BY ALL DEALERS.

J. NEUBERG {MEDOWS STREET,} BOMBAY.

NEW PHOTOGRAPHIC GOODS
AND
DRY PLATES
OF ALL SIZES
JUST RECEIVED PER P. & O. STEAMER "SUTLEJ."
Quality and Freshness Guaranteed.
Complete New Catalogue on Application.

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BADHAM, PILE & CO., LD.,

LADIES' DEPARTMENT.
LATEST NOVELTIES
IN
STRAW HATS,
SUNSHADES,
FLOWERS AND FEATHERS,
LACES AND TRIMMINGS,
DRESS MATERIALS:
BOMBAY.

APPROVED WATCHES.

CARRYING A GUARANTEE OF TWO YEARS.

THE following WATCHES are recommended and guaranteed accurate and substantial Timekeepers, and have been before the Public for the last quarter of a century. They have all the latest improvements, and notwithstanding their advance in intrinsic worth and the deplorable depreciation of our currency, we have not raised their prices an anna in any case.

NICKEL SILVER—

	Rs.
POPULAR WATCH, in strong Nickel Silver Crystal Face, Dustproof Case, Keyless action	15
ORIGINAL CAMPAIGN WATCH, Second Quality.—A perfect Watch in Nickel Silver Crystal Face, Dustproof Case, Keyless action, strong movement	25
ORIGINAL CAMPAIGN WATCH, First Quality, in Nickel Silver Crystal Face Case, Keyless action, all parts jewelled, including the Lever, which has jewelled Facets, bold and clear Dial, so that the time can be seen in a faint light	35
RAILWAY WATCH.—The works are precisely similar to the Campaign Watch, but the Nickel Silver Casing is stouter and heavier	35
RAILWAY WATCH.—Nickel Silver, a larger size than the preceding one, and with a larger stouter Case, bold Dials, strong Lever movement	45

SILVER—

	Rs.
CRYSTAL FACE KEYLESS CAMPAIGN WATCH, in plain or engine-turned Cases. The Plain Cases admit of a large Crest or Monogram being engraved	50
Do. do. do. do. in Hunting Case	55
Do. do. do. do. in Half-Hunting Case	60
PRESENTATION WATCH, a very highly finished Watch, two lines larger than the Campaign, Keyless action and Lever movement, highest quality. The Case admits of a fine Monogram or Crest being engraved and the inner dome a suitable inscription	85
ENGLISH WATCHES, in strong, plain, engraved, and engine-turned Cases, with key-winding actions, the movements capped and jewelled and having a Gold or Compensation Balance Rs. 75 and	95

For Gold Watches, other Silver and Nickel Silver Watches, and Ladies' Gold Watches, apply to

MARCKS AND CO., LD.,
WATCH, CLOCK, AND CHRONOMETER MAKERS,
BOMBAY AND POONA.

HOMEWARD BOUND
THORPE & CO.'S
SPECIALTIES!

THE BEST GOODS LOWEST PRICES.

TRAVELLING SUITS, Heavy and Medium, Warm Overcoats and Ulsters.
SLEEPING SUITS, of Flannel, Silk and Wool, Ceylon Flannel, Oxford Cloth.
SHIRTS, WHITE LONG-CLOTH, Oxford, French Prints, Flannel, Silk, and Wool, and Ceylon Flannel, &c.
UNDERCLOTHING in every Variety—Cotton, Merino, and Lambswool.
GLOVES, Calf Lined, Ringwood, Mittens, &c. Mufflers, Silk, Cashmere, and Wool.
BEST LINEN COLLARS, Cambric Handkerchiefs, Ladies' and Gentlemen's Cardigan Jackets, Gentlemen's Dressing Gowns.
WOVEN CHOLERA BELTS, Feather Pillows, SCOTCH-MAUDS, RUGS, Eider Down Quilts.
OVERLAND TRUNKS, Ladies' Dress Baskets, Solid Leather Portmanteaus and Dressing Cases.
GLADSTONE BAGS, Hand-Bags, Courier Bags, Soiled Linen Bags, Cabin Dressing Bags.
LEATHER HAT CASES, Ladies' Bonnet Boxes, Travelling Baths, Rug Straps.
HOLD-ALLS, MONEY BELTS, Sovereign Boxes, METAL SOAP BOXES, Sponges, and Bags.
CELLULOID COLLARS, Cuffs, and Shirt Fronts, MARINE or SALT WATER SOAP.
DECK CHAIRS, LONG CHINA, &c., &c., Immense choice.

THORPE AND CO.,
GENERAL OUTFITTERS,
RAMPART ROW, BOMBAY.

STANDARD MEDICAL WORKS,
BY LOUIS KUHNE,
AM I WELL OR SICK?
A Vade Mecum for Every One, As. 8

The New Science of Healing,
Or the Doctrine of the
"UNITY OF DISEASES"
And their Cure. Rs. 7.

AGENTS FOR INDIA,
KEMP & Co., Ld., BOMBAY.

YELLOW LEATHER POLISH.

A Chemical Cream for producing a permanent and brilliant Polish on all kinds of leather goods.
It is invaluable for brown leather boots and shoes, saddles, harness, military accoutrements, &c., &c.
This Preservative and Polish will be found far superior to any imported article, being specially prepared to meet the exigencies of the Indian climate.
Per Dozen, Rs. 5. Per Bottle, Annas 8.

PREPARED ONLY BY
KEMP & CO., LD.,
BOMBAY.

PRINTING PAPERS, manufactured specially for Indian Markets by Messrs. John Dickinson and Co., London.

THE WORLD'S FAIR. CHICAGO EXHIBITION.

EVERY REQUIREMENT FOR THE TRIP, SEA OR LAND.

HOAR & CO., BOMBAY. | "THE NOTED TRAVELLERS, OUTFITTERS."

LIVER AND SPLEEN MIXTURE.

PREPARED from the original Formula of a well-known Bombay Physician. It has been used by old Indians for the last thirty years, and always with excellent results. It gives to that troublesome body—THE LIVER—just the "stirring up" it requires without disturbing the general system. To sufferers from "SPLEEN," it can be recommended as about the only remedy that can be taken with the certainty of relief.
Price per Bottle, Re. 1-8.

KEMP & Co., LD., BOMBAY.

THACKER & Co., Ld.
NEW ADDRESS:
SIRDAR'S BUILDINGS,
HUMMUM STREET.

NEW ADVERTISEMENTS.

EVE'S BOWER
OPEN EVERY EVENING.

A MOST FASCINATING ENTERTAINMENT.
Special Sessions arranged for Families or Purdah Parties.
Admission—EIGHT ANNAS.

UNDER THE DISTINGUISHED PATRONAGE AND IN THE PRESENCE OF
T. E. LORD AND LADY HARRIS
MR. RONALD SMEDLEY
WILL GIVE A RECITAL AT THE
GAIETY THEATRE
ON SATURDAY EVENING, MARCH 25TH,
AT 9-30 P.M.

TICKETS:—First Seats, Rs. 3. Second, Rs. 2. Third, Re. 1. Arrangements can be made for STUDENTS at Messrs. SOUNDY & Co.'s, where Tickets can be had and Plan of Theatre seen.

Soldiers in Uniform half-price to 2nd and 3rd Seats.

"The London Era" says:—Mr Smedley's rendering of "Elaine" (Tennyson) and the tent scene from "Julius Cæsar" stamp him as an Artist of high culture. The opening scene from Robertson's "Caste," and Humorous Pieces by Mark Twain, Bret Harte and others were admirably recited, and the Applause he met with from his Audience showed how thoroughly his Talents were appreciated.

ALBERT BUILDINGS,
HORNBY ROAD, ADJOINING "BOMBAY GAZETTE."
Open Daily from 10 Morning till 10 Evening
LINGARD'S ROYAL POLYTECHNIC
AND PALACE OF AMUSEMENT,
MOVING MECHANICAL EXHIBITION
AND WAX-WORKS,

Which has just finished A SEASON OF 15 WEEKS IN CALCUTTA, is now on Tour through India, and *en route* for THE WORLD'S FAIR AT CHICAGO. Originality, Versatility, and Refinement. The above place has been refitted and decorated AS A NOVELTY MUSEUM in which may be seen

THE GREAT CENTENNIAL CITY,
THE AMERICAN TRADESMAN'S VISION,
THE GRAND CYCLORAMA, GITANA,
THE GIPSY QUEEN.
FORETELLER, PAST, PRESENT, and FUTURE.

A CARD.—Mme. Gitana begs to announce that she has brought out from Europe the LATEST OCCULT NOVELTY, by which visitors are able to see their FUTURE HUSBANDS or WIVES and Sweethearts.

Polite Ushers in attendance, Piano Recitals at intervals.
Hours and Prices of Admission as follows:—
General Reception, 10 a.m. to 4 p.m., 8 annas.
Grand Fashionable Reception, 4 to 7-30 p.m., Re. 1.
General Reception, 8 p.m. to 10 p.m., 8 annas.
Children under 12 years half-price.
Tram pass the door. See future Advertisements.

NOTICE.
ARMY and NAVY CO-OPERATIVE SOCIETY, LIMITED,
Of 105, Victoria St., Westminster, London, S. W.

IN consequence of the continued FALL in EXCHANGE, FIVE PER CENT. will be ADDED from this date and until further notice, to all PRICES shown in the Bombay Depot Price List and Monthly Circulars, with the exception of the Gun and Wine Depts.
For the Army and Navy Co-Op. Soc. Ld.,
LATHAM & Co.,
Managing Agents.

LORD ROBERTS' MEMORIAL FUND.

IN compliance with numerous suggestions from representatives of different classes of the community, the Committee of the Lord Roberts' Memorial Fund now beg to invite Subscriptions to commemorate His Excellency's great services to the Army and People of the Indian Empire.

The Committee are assured that the object they have in view will commend itself to the support of all classes of the community.

Subscriptions, by Cheque or Money Order to be made payable to Mr. S. E. J. Clarke, 102, Clive Street, Calcutta.

The Committee solicit the favour of a prompt response to this notice, as they are naturally anxious to close the list before His Excellency's departure from India.

The amount promised, including Rs. 25,000, from His Highness the Maharajah of Vizianagram, G. C. I. E., and the Rajpoots of the Northern Circars, amounts, at date of this Advertisement, to Rs. 50,000.

H. R. McINNES,
S. E. J. CLARKE,
RAJKUMAR SARVADHIKARI,
Honorary Secretaries.
Calcutta, 17th March, 1893.

NOTICE is hereby given that Mr. VULLABHDAS KALLIDAS has contracted TO SELL the undermentioned property to me. Any and all person or persons having any claim in or to the said property or any part or parts thereof by way of sale, mortgage, gift, inheritance, lease or otherwise, is and are hereby required to make the same known in writing to my Solicitors, Messrs. Pestanjee, Rustim, and Kola, at their office, No. 27, Meadow Street, Fort, and to the Collector of Municipal Rates and Taxes within Fourteen Days from the date hereof otherwise the sale will be completed without any regard to any such claim, and the same will be considered as waived.

DESCRIPTION OF PROPERTY.

All that piece or parcel of Foras land or ground, together with the several messuages, tenements, buildings and chawls standing thereon, situate at Clark Road, near the Mahaluxmi Station, of the Bombay, Baroda and Central India Railway Company, outside the Fort of Bombay, in the registration sub-district formerly of Mand ie but now of Bombay, containing by admeasurement 1176 square yards or thereabouts, and registered in the books of the Collector of Land Revenue under old No. 113, new No. D-13617, old Survey No. 374, and new Survey No. 2-3122, and bounded as follows:—That is to say, on or towards the East by the Haines Road, on or towards the West by the property or chawl of Haroon Mahomed, on or towards the North by the property of me the purchaser, and on or towards the South by the Clark Road, which said premises are assessed by the Collector of Municipal Rates and Taxes under Ward Nos. 48 (16), 48 (15), 48 (14), 48 (13), and Streets Nos. 48 L, 48 M, 48 N, and 48 (O) and which said premises were formerly in the occupation of the tenants of one Samadhan Sobha and are now in the occupation of the tenants of the said Vallabhdas Kallidas—Dated at Bombay this 22nd day of March, 1893.

હાજી જાન મામદ લતીફ,
i.e., HAJEE JAN MAHOMED LATIFF,
Purchaser.

HONGKONG & SHANGHAI BANKING CORPORATION.

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C. E. CARDEW,
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Insein, Dated 4th March, 1893.

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C. E. CARDEW,
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A NOTICE OF INTERNATIONAL COMPETITION.

HER BRITANNIC MAJESTY'S SECRETARY of STATE for INDIA having decided to OFFER REWARDS for the PRODUCTION of DESIGNS and MODELS best adapted for MULE CARTS for the TRANSPORT use of the British Army in India, after practical test in India of a full-sized specimen, hereby announces the following Premia and conditions of award for a competition open to all nations:—

1ST PRIZE 750 (seven hundred and fifty) Pounds Sterling.
2ND PRIZE—500 (five hundred).
3RD PRIZE—375 (three hundred and seventy-five).
4TH PRIZE—250 (two hundred and fifty).
5TH PRIZE—125 (one hundred and twenty-five).

2.—The award of the above Premia will be entirely entrusted to a Jury composed as below:—

PRESIDENT:—
The Quarter Master General of the Army in India.
MEMBERS:—
An Officer detailed by the Director General of Ordnance in India.
An officer detailed by the Commissary-General-in-Chief in India, and three technical members selected from practical Cart or Carriage Builders, wheelwrights, Managers of Railway Carriage Works, or from such unofficial artisan experts as may be appointed by the Government of India.

The President to have the casting vote.

The decision of the Jury in any matter whatever connected with the award of Premia to be considered final, and equally binding upon competitors and upon the Government of India.

Any premium to be paid in India if desired, in rupees, at the exchange prevailing on the date of the award.

3.—The Secretary of State for India guarantees the payment of the Premia on the condition that the Jury certify that on the date fixed for closing the competition at least 25 (twenty-five) designs have been received from as many *bona fide* different competitors. It will be, however, entirely within the power of the Jury to withhold such Premia as it considers not sufficiently deserved by the merits of the designs.

4.—The question of cost being of the highest importance, the designs should give the estimated price in Pounds Sterling, or rupees, of a single cart delivered free on board in London or at Bombay, Calcutta or Allahabad.

As a guarantee of good faith on the part of the competitor as regards estimated cost, he will, if recommended for a premium receive in the first instance only one-half of such premium immediately on its award. He will, however, only receive the same proportion of the other half as represents the proportion by which he may have under-estimated the actual cost of the cart.

It is left to the jury to ascertain by tender in the open market, or by such other means as it considers suitable, what would be the cost of the cart to Government, and to make its award accordingly.

For example, a competitor wins the first premium of £750 for a design which he estimates to cost £20 per cart. He will at once receive £375. The Jury will then take such steps as it thinks advisable to determine the true market value of the cart, and having found it to be £30 or 50 per cent. more than the estimate, would give the designer a premium of £375, plus 50 per cent. on £375, or a total of £562½. If, however the true market value agreed with the estimate, the competitor would receive the total premium of £750.

5.—The object desired to be attained by this competition is the production of a design, accompanied in all cases by a working model, for a military transport cart adapted to conditions which make the use of interchangeable metal parts for all important portions of the cart absolutely indispensable.

6.—Intending competitors wishing for the fullest details as to the kind of cart required will be supplied with further instructions on application to the Director of Stores, India Office, Westminster, London, S. W., or to the Secretary to the Government of India, Military Department, Calcutta. British India.

Foreign competitors may obtain further particulars on application to the Secretaries of Her Britannic Majesty's Embassies or Legations at the respective capitals, but are recommended to apply, as notified above, to London or Calcutta.

7.—The designs and models framed in needful details should be sent direct to the Secretary to the Government of India, Military Department, Calcutta.

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Agent.

COMMERCIAL AND LAND MORTGAGE BANK (LIMITED.)
ESTABLISHED AT MADRAS A.D. 1885.
SUBSCRIBED CAPITAL, RUPEES TEN LAKHS.

CAPITAL CALLED UP	Rs. 6,30,000
CAPITAL IN RESERVE	Rs. 3,70,000
ACCUMULATED RESERVES	Rs. 5,96,500

BRANCHES:
BOMBAY AND RAWAL-PINDEE.
BANKERS and AGENTS throughout INDIA, BURMA, CEYLON and in LONDON, EDINBURGH, DUBLIN.
FIXED DEPOSITS—12 months 5 per cent. per annum.
PRUDENTIAL FUND—6% p.a. compounded half yearly.
STERLING DEPOSITS—4% p.a. on monies awaiting remittal.
CURRENCY NOTES of any Circle and CHEQUES on BOMBAY, CALCUTTA or MADRAS received at par.
RECEIPTS issued when desired to EITHER or SURVIVOR
FLOATING ACCOUNTS—2% p.a. on balances over Rs. 250.
PROMISSORY NOTES and BILLS discounted and
CASH CREDITS & LOANS granted upon IMMOVEABLE, MOVEABLE, and PERSONAL PROPERTY possessing a Market value.
DRAFTS issued and WIRE TRANSFERS effected.
GOVERNMENT PAPER—SHARES, bought and sold.
PAY—PENSIONS-INTERESTS-DIVIDENDS collected.
FIRE and LIFE INSURANCES arranged.
SECURITIES received for SAFE-KEEPING, liability accepted.
BANKING and MONEY AGENCY of every description conducted.
Full information and Rules furnished on application.
(By order of the Board)
F. D. STRANACK,
Manager.
Bombay, 2nd January, 1893.

COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
PARIS, 14, Rue Bergere.
LONDON, 32, Threadneedle St., E.C.
CAPITAL Fcs. 75,000,000 (£3,000,000).

AGENCIES:—Lyons, Marseilles, Bordeaux, Havre, Nantes, Bombay, Calcutta, Shanghai, Hongkong, Melbourne, Sydney, San Francisco, Chicago, Tamatave, and Tananarive.

LONDON BANKERS:—
BANK OF ENGLAND,
UNION BANK OF LONDON.

Current Accounts are kept and interest allowed at the rate of 1 per cent. per annum on Daily Balances above Rs. 5,000.

Deposit Accounts are opened for fix Periods at rates to be obtained on application.

Drafts and Letters of Credit issued payable at any of the Chief Commercial Towns of the World.

Dividends, Coupons, etc., on Government Paper and other Stocks cashed for Customers without charge if remitted Home through the Bank.
P. RENAULT,
Acting Manager.
Bombay, Rampart Row, 16.

NATIONAL BANK of INDIA, LIMITED.

SUBSCRIBED CAPITAL	£ 1,000,000.
PAID-UP CAPITAL	£ 500,000.
RESERVE FUND	£ 100,000.

HEAD OFFICE:
47, THREADNEEDLE STREET, LONDON, E. C.
BRANCHES:
CALCUTTA, BOMBAY, MADRAS, COLOMBO, KARACHI, DELHI, RANGOON, TUTICORIN, KANDY, AND MANDALAY.

CURRENT ACCOUNTS are opened on which interest is allowed at 2 per cent. per annum on the daily balances when the sum at credit exceeds Rs. 1,000.

When the accrued interest for Six Months does not amount to Rs. 10, no interest is allowed.

DEPOSITS are received for Fixed Periods at Rates of Interest which may be ascertained on application.

BILLS of EXCHANGE payable in the Principal Cities of Europe, India, and Australia, purchased or collected.

DRAFTS issued at the Exchange of the day on the Bank's Head Office and Branches, also on Provincial Towns in Great Britain, on Paris and on the Chief Towns in Australia and New Zealand; and, when required, the Bank will forward the First of Exchange to the payees, free of charge. Remittances may also be sent by telegram.

The Bank undertakes the purchase and sale of Government Securities, Stocks, and Shares, and receives same for safe custody realising Interest and Dividends when due.
H. CHALMERS,
Manager.

THE IMPERIAL BANK OF PERSIA.
(INCORPORATED BY ROYAL CHARTER, 1889.)

CAPITAL FULLY PAID-UP	£1,000,000
(With power to increase to	£4,000,000)
RESERVE FUNDS	£100,000
RESERVE LIABILITY OF SHAREHOLDERS	£1,000,000

BOARD OF DIRECTORS:—
WM. KESWICK, Esq., Chairman, (Messrs. Jardine, Matheson & Co.)
H. COKE, Esq., (Messrs. David Sassoon & Co.)
GEOFFREY GLYN, Esq., (Messrs. Glyn, Mills, Currie & Co.)
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DAVID McLEAN, Esq.
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H. D. STEWART, Esq., (Messrs. Stewart, Thomson & Co.)

London Office..........14, AUSTIN FRIARS, E.C.
Chief Office in Persia.....TEHERAN.
Branches at..........BUSHIRE, ISFAHAN, MESHED SHIRAZ, AND TABRIZ.
Agencies at..........BAGDAD, BOMBAY, BUSREH AND CALCUTTA.
London Bankers..........MESSRS. GLYN, MILLS, CURRIE & Co.

FIXED DEPOSITS
Are received at 4½ per cent. per annum for twelve months. Terms for longer periods can be ascertained on application.
A. F. SIMPSON,
Agent.
Bombay Office: Old Secretariat, Apollo Street, Dec. 1892.

WILL FORMS OF DIFFERENT KINDS Price 8 As. each. Can be had at the "Bombay Gazette" Office.

INSURANCES.

COMMERCIAL UNION ASSURANCE COMPANY, LIMITED.
FIRE—LIFE—MARINE.

CAPITAL FULLY SUBSCRIBED	£2,500,00[illegible]
Life Fund in Special Trust for Life Policyholders	£1,372,2[illegible]

TOTAL INVESTED FUNDS EXCEED TWO-AND-A-HALF MILLIONS.
Total Annual Income £1,500,000
AGENTS AT BOMBAY:—WALLACE & CO.

GUARANTEES AGAINST EMBEZZLEMENT.

INDIAN GUARANTEE AND SURETYSHIP ASSOCIATION, LIMITED.
HEAD OFFICE: ALBERT BUILDING, BOMBAY.

Funds in Government Securities and remain in India.

THE Association provides security for the Intromissions and Fidelity of Persons in situations of Trust and Responsibility.

For Prospectuses and Proposal Forms apply to
D. McLAUCHLAN SLATER, F. I. A.,
Secretary.

WANTED.

MUNICIPALITY OF BOMBAY.

WANTED, a HEAD FOREMAN for the Municipal Workshops. Salary Rs. 150 per mensem with quarters. The applicant should hold a second class Certificate under the Steam Boilers' Act, should be capable of conducting correspondence in English, and should have a knowledge of Electrical Engineering. Applications with testimonials should be sent to the undersigned not later than the 31st instant.
By Order of the Municipal Commissioner,
M. C. MURZBAN,
Executive Engineer, Municipality.

SCOTT AND Co., M.R.C.V.S.,
VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs. 5, Horses standing at Livery on Commission Sale, Rs. 35 per month, including horse-keeper; Commission on Horses bought and sold, Rs. 17. Up-country commissions towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the yard. Single, Rs. 15; Double, Rs. 30. The Horse-Shoeing Forge is under the management of a thoroughly practical English Farrier, and every Class of Shoeing is done.

WATCH AND CHRONOMETER REPAIRS.

OUR REPAIR DEPARTMENT is in the hands of Specially Trained and Experienced European Watchmakers, a fact which has gained for the Company a world-wide reputation. Our Prices are uniform and the Lowest compatible with best workmanship. We defy competition.

MARCKS & Co., Ld.,
JEWELLERS AND WATCHMAKERS,
BOMBAY AND POONA.

GRATEFUL! COMFORTING!!
EPPS'S COCOA.
BREAKFAST.

"By a thorough knowledge of the natural laws, which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately-flavoured beverage which may save us many heavy doctors' bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us, ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—See article of the *Civil Service Gazette.*

Made simply with boiling water or milk.
Sold in ½lb. and pound tins, labelled thus:
JAMES EPPS & CO.,
HOMŒOPATHIC CHEMISTS, LONDON.
ALSO MAKER OF EPPS'S CHOCOLATE ESSENCE

THE BOMBAY GAZETTE.

The rates of Subscription to the *Bombay Gazette* are as follows:—

TO SUBSCRIBERS IN BOMBAY.—*Delivered free.*

In Advance.		*In Arrears.*	
Per Annum	Rs. 48	Per Annum	Rs. 55
Half-yearly	" 25	Half-yearly	" 30
Quarterly	" 13	Quarterly	" 15
Monthly	" 5	Monthly	" 6

TO SUBSCRIBERS—UP-COUNTRY.

In Advance.		*In Arrears.*	
Per Annum	Rs. 52	Per Annum	Rs. 60
Half-yearly	" 29	Half-yearly	" 32
Quarterly	" 16	Quarterly	" 18
Monthly	" 6	Monthly	" 6-8

These Up-Country Rates include Postage Rates.
SINGLE COPY .... As. 4.
Price for Back Numbers varies, according to lapse of time between As. 8 and Rs. 2.

TERMS FOR ADVERTISEMENTS:—
Ten Lines and under—

First insertion	Rs. 5
Second do.	" 2-8
Third do.	" 2-8
Fourth and succeeding insertions	As. 2 per line

but no Advertisement counted as less than eight lines.

All advertisements are charged according to the space occupied. Nonpareil, or smallest type, 12 lines of which make an inch.

LONG ADVERTISEMENTS.

First insertion	As. 8 per line.
Second do.	" 4½ "
Third do.	" 2½ "

In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

DOMESTIC OCCURRENCES: EACH—TWO RUPEES.

SPECIAL SHORT ADVERTISEMENTS

Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations Wanted or Servants required. Houses or Lodgings, to the change of Residence, Articles Lost or Found. The scale for Advertisements belonging to any of these classes is as follows:—

Not exceeding three lines	Re. 1-0
Each succeeding line	" 0-8

No Advertisement will be inserted for less than one *Rupee*, and payment must in all cases be made in Cash.

"BOMBAY GAZETTE"
BI-WEEKLY EDITION.
TO SUBSCRIBERS.

IN BOMBAY.		UP-COUNTRY.	
Per Annum	Rs. 12	Per Annum	Rs. 15
Half-Yearly	" 6	Half-yearly	" 7-8
Quarterly	" 3	Quarterly	" 3-12

"BOMBAY GAZETTE"
OVERLAND SUMMARY.
Post Free.

Per Annum	Rs. 12
Half-yearly	" 6
Quarterly	" 3

"BOMBAY GAZETTE"
WEEKLY BUDGET.
Post Free.

Per Annum	Rs. 12
Half-yearly	" 6
Quarterly	" 3

CHEQUES, MONEY ORDERS, and other Remittances should be made payable to "The Proprietor" of the *Bombay Gazette.*

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BOMBAY BANK AND STOCK LIST.

BANKS.

Names.	Shares.	Amount.	Paid-up.	Last Half-Yearly Divd.	Cash Rate.
INDIAN BANKS.		Rs.	Rs.	Rs. 25	Rs.
Bank of Bombay	20,000	500	500	9 pr. ct.	1,062½
Bank of Bengal	40,000	500	all	9 pr. ct.	1,020
Bank of Madras	10,000	500	all		940
EXCHANGE BANKS.					
Agra	100,000	£10	all	5 pr. ct.	110
Charter Bank	40,000	£20	£20	7 pr. ct.	£20
Hongkong and Shanghai Banking Corporation	80,000	$125	all	£1 6 pr. ct.	£ 5
National Bank of India	40,000	£25	£12½	6 pr. ct.	198
Silver Share	...	...	...	...	...

MISCELLANEOUS.

Names.	Shares.	Amount.	Paid-up.	Last Dividend.	Cash Rate.
Alcock Ashdown	1,000	200	200	10	270
	750	50	150	7½	190
Back Bay Baths	500	50	50	12	40
Badham Pile	5,000	100	100	10	90
Bapty Brothers	6,625	200	185	18	42
Berar Oil Mills Co., Limited.	1,250	100	all	Nil.	100 nom
Bombay Fire Insurance	800	2,500	1,000	75	1,100
Bombay & Burma Trading Corporation	1,000	2,500	1,500	270	4,325
Do. New Issue.	500	375	625	67½	1075
Bombay Ice Mfg. Co., Ld.	1,250	100	100	ex div 2	80 w d
Bombay Land and Building Co., Ld.	400	500	500	3 pr. ct.	630
Bombay Flour Mill	1,000	500	500	Rs. 25	865
Deccan Ice Co.	1,170	100	100	4 pr. ct.	15
Deccan Paper Mills	1,000		500	5 pr. ct.	385
Delhi and Northern India Flour Mills	1,500	200	200	Rs. 14	140
Geyer & Co., Ld.	500	100	70	...	70 nom
Indian Guarantee Surety Ship Assn	5,900	100	10	10 pr. ct.	16½
John Roberts & Co.	1,500	100	100	10 pr. ct.	115
Kemp & Co.	4,000	200	175	div 23½	310
Kurrachee Landing	500	500	300	30	190
Maharanee Ice Manufacturing Co.	3,500	100	100	Nil.	30
Mareks & Co., Ld.	,000	100	100	Rs. 10	94
Napier Hotel Co	2,000	100	100	9 pr. ct.	50
Napier Foundry	1,000	100	200	...	60
Oriental Govt. Security Life Insurance	3,000	200	50	12 pr. ct.	210
Oriental Loan	5,000	20	20	8 pr. ct.	15
Phillips & Co., Ld.	4,000	100	100	6 pr. ct.	84
Port Canning Co.	6,000	1,000	1,000	20	455
Prince of Wales Fire In.	250	8,000	1,000	N dvd.	2,350
Royal Flour Mills	2,500	100	100	...	10
Soundy & Co.	1,000	100	100	9	70
Southwell and Austin, Ld. Ord.	1,000	100	100	5 pr. ct.	20
Do. Prf.	1,000	100	100	10 pr. ct.	120
Treacher & Co.	2,000	500	all	60	885
Thacker & Co.	1,500	100	100	10	60
Telephone Co.	9,200	25	25		19½

PRESS COMPANIES.

Names.	Shares.	Amount.	Paid-up.	Yearly.	Rs.
Akbar	200	1,250	1,250	75	1,200
Albert Ginning Co	100	500	all		450
Albert (Kurrachee)				18 pr. ct.	890
	200	1,000	1,100		205
Apollo	750	2,400	2,200	90	300
Bellary	167	1,100	1,000	Nil. 40	320
Bhownugger City Press & Manfg Co, Ld	550	250	250	..	300
Bombay Cotton	1,000	125	125	Rs. 10	120
Breul's Cawnpore Press Co. Ld.	500	200	200		120
				16	220
Broach City Press Co., Ld.	600	200	all		240
Colaba	500	1,880	1,880	20	320
East India	350	1,000	1,000	245 dvd	1,350
				130	
English Press and Manfg.	400	250	...		135
Fort	515	2,500	2,500	Rs. 35	875
French	300	500	all	100	480
Harvey and Sabapathy	450	500	500	50	475
Hingoli Press Co., Ld.	750	400	all	50	115
Khangaum	240	450	450	32½	375xd
Mahmadpura Cotton G. and P. Co., Ld.	300	500	500	63	85
Mercantile	1,000	125	125	7½ pr. ct	110
Mofussil Co.	3,125	400	400	Rs. 40	445
Munmar M.	1,000	250	all	Rs. 32½	285
New Berar	1,200	500	500	Rs. 55	590
New Indian	1,000	125	125	Rs. 1.	125
Prince of Wales	100	500	500	Rs25dvd	410
Sabapathy (Bellary)	500	500	75	20	480
Sassoon	300	500	500	20	500
Sind and Punjab Co.	100	1,000	,00	25	1,375x
Sind	400	2,000	750	35	500 w
Sorab Woollen Mills	1,200	250	250	35	210
				75	235
Surat City Press Co., Ld.	375	200	all	...	
Volkart	...	1,000	100	Rs. 100	930

SPINNING AND WEAVING COMPANIES.

Names.	Shares.	Amount.	Paid-up.	Last Dividend.	Cash Rate.
Ahmedabad	600	1,500	1,000	90	1,400
Alliance	1,500	00	all	Rs. 20	525
Anglo-Indian	1,315		100	5	86
Bellary S & W Co, Ld. (Bellary)	871		all	9 per ct.	300
Bombay United	900	1,000	1,000	25	640
Bombay Cotton Manfg. Co.	600	500	500	20	370
Bombay National Manfg. Co., Ld.	500	1,000	1,000	...	325 nom
Britannia Mills	1,000	1,000	1,000	30	400
Central India	1,000	500	500	40	1,110
China Mills Co. Ld.	800	1,000	1,000	Nil	590
City of Bombay Mills	600	1,000	1,000	Rs. 50	1,025
Connaught Mills	600	500	500	10 pr. ct	730
Colaba Land & Mill	4,000	700		12½	655
Cooria Mills	800	1,000	1,	Rs. 30	465
Doral Mills Co., Ld.	5,698	100	100	50	440
David Mill	1,400	500	500	Rs. 20	435
Dhun Mills	1,000	1,000	1,000	50	730
Empress	2,100	500	500	10 pr. ct.	635
Framjee Petit	1,250	1,000	1,000	Rs. 20	500xd
Hindustan	875	1,000	1,000	Rs. 50	705
Hinganghat Mill	700	500	500	40	660
				25	
Howard and Bulloughs	1,500	500	500	Rs. 50	675
Hyderabad	700	1,000	1,000	...	1,200
Imperial Cotton	900	500	500	...	420
Indian Manfg.	900	1,000	1,000	Rs.	1,090
James Greaves	1,100	500	500	10 pr. ct.	640
Jaffer Alli	600	500	500	Nil	340
Jamshed Manufacturing Co.	1,800	250	250	12½	217½
Jewraz Baloo	1,000	1,000	1,000	40	885
Jubilee Mills Co., Ld.	600	1,000	1,000	Rs. 20	500xd
Khandeish	750	1,000	1,000	30	690
Khangaum Manfg. Co.	400	250	250	Nil	720
Khatao Mackunjee	1,000	1,000	1,000	Rs. 20	515
Leopold	3,500	100	100	15 pr. ct.	180
Lord Reay Mfg	445	1,000	1,000	35	650
Lukmidas Spinning & Weaving Co	1,000	1,000	1,000	50	985
Madras United	350	1,000	1,000	500	2,400
Mahaluxmee	600	1,000	1,000	Nil	450
Mahboob Shah Mills (Gulburga)	2,400	500	500	15 pr. ct	4,757
Manockjee Petit	4,000	1,000	1,000	Rs. 70	1,585
Mazagon	5,000	0	250	6	152½
Morarji Gouculdas	1,050	1,000	1,000	70	1,885
Maharaja Mysore S & M Co.	4,500	100	100	12 p.c.g.d	105
Madura Mills	7,779	100	100	Nil.	pa
National	500	1,000	1,000	Nil.	150
New Great Eastern	1,400	1,000	1,000	Rs. 20	475
Oriental	5,725	625	625	Rs. 15	470
Presidency Mills Co (Ld.)	743	1,000	1,000	Rs. 50	1,230
Queen Mills	800	1,000	1,000	Rs. 30	640
Ripon Mills	600	1,000	1,000	R 60	1,010
Sassoon	1,500	1,000	1,000	5	1,
Sholapore Mills	500	1,000	1,000	0	1,325
Soonderdas	750	1,000	1,000	1yr. rs. 60	540
Southern India	1,000	500	500	Nil	20
Southern Mahratta	1,212	250	250	12½	315
Sun Mills, Ld.	1,360	250	250	12½	220
Star of India	1,000	1,000	1,000	20	350
Swadeshi Mills	475	500	500	Rs. 15	520
Union Spinning and Manufacturing Co.	900	1,000	1,00	50	680
Venishunker Lukhmishunker C. Mill Co Ld.	900	500	900	15	500
Victoria Mills	550	1,000	1,000	25	370
Western India	1,200	1,000	1,000	Rs. 30	710
adia Mills	1,000	1,000	1,000	...	700
Union Mills, Ld	1900	1,000	1,000	...	605

PRICES OF BULLION &c.

English Bar Gold	Rs.	26-12
China Leaf	"	26-13 Nominal.
Pekin, Bar Gold old	"	25-10 "
Do. do. new	"	25-8 "
Australia do.	"	26-2
Bombay do.	"	16-16
English Sovereigns	"	16-12
Do. Drazons	"	16-11
Bar Silver 17 Betterness	"	108-8
Do. 17½ do.	"	106-11
Carolus Dollars	"	230 Nominal.
Mexican do.	"	222-4
Five-Francs	"	221

BOMBAY.

TO-DAY.

Royal Yacht Club Dance.
Lingard's Polytechnic, Albert Buildings, 10 a.m. to 10 p.m.
Music at the Yacht Club, 5-45 p.m.

VESSELS ARRIVED.—The following vessels arrived yesterday :—Fazilka (s), from Calcutta ; Glantivy (s), Newcastle ; Formosa (s), London ; Calder (s), Busreh ; and Huzura (s), Calcutta.

VESSELS SAILED.—The following vessels sailed yesterday :—Sir Lancelot (bq) from Mauritius ; Sutlej (s), China, &c. ; Chilka (s), Rangoon ; and Kentigorn (s), Rangoon.

POLO.—There will be a game to-day, at 5 p.m.

POSTAL NOTICE.—Mails for Karachi, Sind, and the Kattiawar Coast Ports, per extra s.s. Pachumba, will be closed at the General Post Office, at 8 a.m, on Saturday, the 25th instant.

POSTAL NOTICE.—Mails for Mombassa, Zanzibar, Ibo, Mozambique, Quilimane, Inhambane, Delegoa Bay, Port Natal, per extra s.s. Mobile, will be closed at the General Post Office, at 2 p.m., on Saturday, the 25th inst.

BOMBAY AMATEUR DRAMATIC CLUB.—There will be a gathering of the members of this club, at the new premises of the Ripon Club, Apollo Bunder, this evening, at 9 p.m., when, besides vocal and instrumental music, a farce, "A Sudden Arrival," will be played by Messrs. C. M. Cursetjee, J. E. Davar, D. E. Patel, R. J. Tata, J. M. Colab, and F. N. R. Motabhoy. Members are invited to be present with their friends.

THEFT ON BOARDSHIP.—Mr. J. Gardiner, fourth engineer of the s. s. Knight St. George, which arrived in Bombay harbour, on Wednesday last, from Liverpool, has reported to the police the theft of an open-faced silver watch and a silver cable pattern chain, valued at £4. The captain of the vessel had the whole of the boxes of the crew as well as the cabin searched while the vessel was at sea, but the articles could not be found.

MUSIC AT THE YACHT CLUB.—By kind permission of Lieut.-Colonel Ryley and Officers, the Band of the 1st Royal North Lancashire Regiment will perform the following programme, at the Royal Bombay Yacht Club, this evening, at 5-45 p.m.:—

Overture	Eliza e Claudis	Mercadante.
Potpourri	Italian Operas	Arr. Kappy.
Valse	Phantome	Gurg'l.
Brazilian Dance	Habanera	D'Orso.
Selection	The Mountebanks	Cellier.
Galop	The Noisy Johnnie	Pritchard.

GOD SAVE THE QUEEN.

A CRUEL WAY OF PUNISHING A WIFE.—At the Girgaum Police Court yesterday, Gopal Vittoo was charged before Mr. W. R. Hamilton, with branding his wife, Bhimee, with a heated brass spoon. Bhimi frequently ran away from her husband, who consequently becoming exasperated branded her all over the body with a heated brass spoon, on Saturday last. The accused pleaded not guilty, stating that he had got a very disobedient wife who did not go to the mill, nor take to household work. The brands were self-inflicted. The Magistrate convicted the accused, and sentenced him to three months' imprisonment, with hard labour.

THEFT OF WEIGHTS.—Before Khan Bahadur Pheroze Hoshung Dustoor, at the Esplanade Police Court yesterday, Inspector Nelmes charged Tyebally Essaji, Esmael Kurim, and Abdul Hosein with the theft of several weights from the shops of Gopal Dossa and others. The three accused went to different shops in the bazar, and one of them engaging the attention of the shopkeeper, the others made away with the weights that were lying in the shop. They were seen removing weights from Gopal's shop, and on being arrested several other weights stolen from other shops were found with them. The Magistrate convicted all the accused, and sentenced them each to three months' rigorous imprisonment.

ROBBERY ON THE S. M. RAILWAY.—On the 10th instant, on the receipt of the travelling cash safe at Dharwar, it was discovered that the Bangalore station goods cash bag, said to contain in notes Rs. 1,395, was received with meat, vegetables, and other rubbish in it, but the notes missing. Enquiries are being made, but up to date no satisfactory information has been obtained. On the 20th instant 18 waggons ran away from the Bangalore city station, S. M. Railway ; six reached the next station Kengeri, and got derailed, blocking the station-yard completely ; the other 12 waggons also derailed and were considerably damaged at mile 215·3. The road was badly cut up for a distance of three telegraph posts. Passengers will have to be transhipped for the next two or three days. The 18 waggons got loose by fly-shunting.

DARING ATTEMPT TO ROB A LAD.—At the Girgaum Police Court yesterday, Inspector Framji Bhicaji, of the Detective Police, charged Ganpat Rajaram, before Mr. W. R. Hamilton, with enticing away a Hindu lad, Mangia Momla, to Gorupdev Road, with intent to rob several silver ornaments, which the lad was wearing. On Tuesday the complainant, who is a mill-hand, went to work leaving his son in the house. After his father had gone, the lad went out to play in the street. The accused took the child to Cammatipura 13th Lane, and after going some sweetmeat to the lad, whom he enticed him away to Gorupdev Road, with intent to rob the ornaments, valued at Rs. 97. The accused there met a detective policeman, who recognising him as an old offender, questioned him as to where he was taking the lad. The accused replied that the lad was his nephew, and he took him to his mother. The policeman called upon the accused to point out the boy's mother. The accused accompanied the policeman to Cammatipura, where they met the lad's father, who had the accused arrested by the policeman. The accused pleaded not guilty, but the Magistrate convicted and sentenced him to six months' imprisonment, with hard labour.

MAKING A FALSE DECLARATION.—At the Esplanade Police Court, before Mr. W. Webb, yesterday, Inspector Tighe placed Rukma Jetha, a Marwaree who was arrested on Thursday night, in virtue of a warrant obtained against him by one Narayen Moolji, on a charge of giving false evidence, and making a false statement on solemn affirmation before a judicial officer. In the complaint lodged by Narayen Moolji through Mr. Rivett-Carnac, barrister-at-law, it was stated that the accused had made an affidavit against the complainant, in which amongst other things it was stated that he possessed landed property, which he had transferred to his father's name, but he enjoyed the rents thereof, and that the complainant also had horses and carriages, and that he was well off. The complainant, in his information, denied all these allegations, and said that in consequence of the accused's making a false declaration, he was sent to jail in pursuance of a decree passed against him. Mr. Payne, of Messrs. Payne, Gilbert, and Sayani, who appeared for the accused, applied for an order to release him on bail. The Magistrate ordered the accused to be liberated on bail, and adjourned the case to enable the complainant to be brought from jail on a release-warrant and identify the accused.

MARRIAGE AT BYRAMJI HALL.—The extensive and beautiful bungalow, belonging to Mr. Byramjee Jejeebhoy at Mazagon, presented, on Wednesday evening, a pleasing appearance, the premises and its approaches having been tastefully lit up with butties, and decorated with flowers and ever-greens. The occasion was the celebration of the marriage of Mr. Dady Homejee Dadysett with Miss Shirinbai Furdonjee Mulla-Feroze. There were present upwards of five hundred Parsee ladies and gentlemen with a sprinkling of Europeans and members of other nationalities. The bride with her maids-of-honour were dressed in white silk saries, brocaded with gold lace. She is an accomplished girl with a charming appearance, and has often sung at public concerts, both in English and Guzerati. The bridegroom belongs to the ancient and well-known family of Dadysett, and is a grandson of the second Sir Jamsetjee Jejeebhoy, Bart. The wedding ceremony was witnessed with interest by the European guests, who were afterwards treated to light refreshments, and were on their leaving presented with garlands of flowers, rose-water, &c. The Parsee guests then separated, those invited by the bridegroom dining with him at his residence, at Mount Road, near the Mazagon Castle, Sir Jamsetjee Jejeebhoy presiding, the rest remaining for the same purpose at Byramjee Hall. Bands at both places played a choice selection of music up to near midnight, when the whole party broke up. The wedded couple yesterday proceeded to Khandalla.

DIVINE SERVICES.

SAINT THOMAS' CATHEDRAL

FRIDAY, 24th March.

Vigil of the Annunciation of the Blessed Virgin Mary.
8-30 p.m.—Mission Service and Sermon by the Venerable A Goldwyer Lewis.

Saturday, 25th March.

Festival of the Annunciation.
7-15 a.m.—Holy Communion.

ST. PETER'S CHURCH, MAZAGON.

Friday, 8 p.m.—Choral, Evensong and Sermon by the Rev Father Biscoe.
Saturday, 7 a.m.—Choral Eucharist.

HIGH COURT.—APPELLATE SIDE.

(Before the Hon. Mr. Justice CANDY and the Hon. Mr. Justice FULTON.)

THE RAIN SPECULATION CASE.

IMPERATRIX VS. CANJEE BHIMJEE AND DOSABHOY EDULJEE.

THIS was an appeal from a decision of Mr. Cooper, Chief Presidency Magistrate, by whom the accused were convicted of the offence of keeping a common gambling house contrary to Section 4 of Bombay Act IV. of 1887, and Bombay Act I. of 1890, and sentenced to pay a fine of Rs. 250 each. Mr. Macpherson, instructed by Messrs. Shamrao M. Rele, appeared for the appellants, and the Hon. Mr. Lang, Advocate-General, instructed by the Public Prosecutor, represented the Crown.

The grounds of appeal were :—That the conviction and fine imposed by Mr. Cooper were contrary to law and against the weight of evidence ; that the Magistrate had erred in holding that the shed used by them was a common gambling house, or that they had the care or management of such a house on the 13th July, 1892 ; that the opinions on the magistrate's reference given by the Judges of the High Court, who considered it were wrong as was also the magistrate's interpretation of such opinions ; and the latter ought to have found that nothing was an instrument of gaming under the Acts, unless it was devised or intended for the purpose. The opinions of the High Court Judges quoted by the magistrate's in his judgment were wrong, inasmuch as they were contrary to the opinions and judgments previously expressed by the High Court Judges. Further that the magistrate had erred in holding that the clock mentioned in the judgment was an instrument of gaming ; and on the above grounds the appellants claimed that in any event only a nominal fine should have been imposed.

The magistrate, in the course of his judgment, said the accused were charged before him, on the 3rd August, 1892, with having the care or management of a common gaming house. After taking the evidence, and hearing the Government Prosecutor on behalf of the prosecution, and Mr. Inverarity for the defence, he had referred the case for the opinion of the High Court on the following points :—1. Whether the accused who had the care and management of the place, kept or used the same for the purpose of a common gaming house within the meaning of Section 3 of Act IV. of 1887 as amended ? and (2) whether any of the articles, namely the clock, money, peddies or stalls, books, or the roof of the adjoining houses were instruments used as subjects or means of gaming, including wagering, within the meaning of section 3 of the said Act ? The High Court delivered their decision on the 28th September, and in their accompanying letter, returning the papers, the Hon. Mr. Justice Parsons and the Hon. Mr. Justice Telang answered the first question in the affirmative only when any article was kept or used in the place as a subject or means of wagering ; and in reference to the second question stated that, with the exception of the roofs of the adjoining houses, any one of the articles might be an instrument of wagering, if so kept. On the 29th September, the magistrate, not feeling certain as to who decided the time for determining the bets, called upon the Government Prosecutor to produce further evidence upon the point, which was done. Mr. Cooper subsequently came to the conclusion that the fact proved that the accused, as the nominees of certain persons, rented a place, at Cathedral Road, Bhuleshawar, in June, 1892, at a rental of Rs. 250 per month, for the first two months, and Rs 400 for the following months. They took possession of the place and caused to be erected a shed with eleven stalls, and also placed an ordinary American clock in a prominent position, which clock kept accurate time, and was in charge of a ramosee. The place was, the magistrate said, used only for the purpose of rain-betting, the accused having the care and the management of the place which any one was allowed to enter. Persons frequenting the place made bets on the amount of rain that would fall within a period of from 3 to 6 hours. Such bets were registered with the stall-keepers, who would make entry of it in their books and receive the deposit money. The bets were determined by the rain falling from the roofs of surrounding houses, time being taken by the clock in the shed, and subsequently the bets were paid by the stall-holders less a commission of two pies in a rupee. Mr. Little had contended that the place was used as a common gaming place, while Mr. Inverarity contended that if the Legislature had intended to put down betting houses, they would have passed a clear enactment for doing so. Mr. Cooper said that, on the point, he had the judgment of Mr. Justice Parsons and Mr. Justice Telang to rely upon, which led him to conclude that the money, stalls, and books were not instruments or subjects used as a means of gaming, and he understood their lordships to have decided that a thing might be an instrument or means of gaming, although not devised or intended for that purpose. From the evidence it appeared that the clock was used for the purpose of fixing the duration of the bets and deciding them. Mr. Cooper held it was an instrument of gaming, and that the accused had the care and management of the place where the clock was kept for their profit and gain. Mr. Cooper, therefore, convicted the accused and fined them Rs. 250 each, ordering them in addition to pay the costs of the reference to the High Court.

Mr. Justice Candy, in disposing of the appeal after hearing the arguments of counsel, said :—We think that, on the preliminary point which has arisen, this appeal must be dismissed. It is not asserted that the magistrate has not disposed of the case conformably to the order of the High Court passed, under Section 433 of the Criminal Procedure Code. The magistrate has, therefore, acted according to law ; and we cannot, sitting in appeal, review the order, conformably to which the magistrate has given his decision.

THE SASSOON AND ALLIANCE SILK MILL COMPANY.

THE tenth ordinary general meeting of shareholders of the company was held yesterday, at the registered office, Forbes Street, Mr. S. D. Sassoon, chairman of the board of directors, presiding. The following directors' report was submitted :—

Your directors have the pleasure to submit the audited balance-sheet and abstract of profit and loss account for the year ending 31st December, 1892. The statement of profit and loss account shows a balance to credit of Rs. 1,56,773-3-5, including the amount of Rs. 685-7-0, brought forward from last year. An interim dividend of Rs. 25 per share was paid in September last, absorbing the sum of Rs. 50,000 and leaving for present disposal Rs. 1,06,773-3-5, which your directors recommend to be appropriated as under :—To be written off for depreciation of building Rs. 12,541-12-2, to be written off for depreciation of machinery, Rs. 38,712-5-10, to be carried to insurance fund account Rs. 4,000, to be paid by way of dividend of Rs. 25 per share on 2,000 shares, free of income-tax Rs. 50,000, total Rs. 1,05,254-2, and the balance of Rs. 1,519-1-5 to be carried forward to next year's account. As anticipated in last year's report the additions and improvements to the machinery in the mill have given good results. During the current year the following new machines have been erected and are working satisfactorily—sixteen jacquards with accessories, one intersecting screw gill drawing frame, one patent screw gill roving frame, two 2 doubling roving frames and sundry other machinery at a total cost of Rs. 38,395. The company's property is insured for Rs. 14,85,000 divided as follows :—The mill buildings are insured for Rs. 1,60,000, the mill machinery are insured for Rs. 5,40,000, the stock of raw manufactured goods at the mill for Rs. 7,85,000 ; - total Rs. 14,85,000. Your directors regret to say that Sir Dinshaw Manockjee Petit, Bart., has resigned his seat on the board owing to ill-health. In his place Mr. Bomanjee Dinshaw Petit has been appointed a director, and this appointment will have to be confirmed. Messrs. B. R. Mody and Dayabhoy Tapidas retire from the board by rotation, but are eligible for re-election. The shareholders have to appoint two auditors for the year ending 31st December, 1893, and fix their remuneration.

The report and audited accounts were approved and adopted. A dividend of Rs. 25 per share was declared, payable on and after the 30th inst. The appointment of Mr. Bomanjee Dinshaw Petit as a director, made by the board, was confirmed. Messrs. Burjorjee Rustomjee Mody and Dayabhoy Tapidas, who retired by rotation, were re-elected directors of the company. Messrs. Sadanand Balkrishna and Jamnadas Purmanandas were appointed auditors for the ensuing year. The thanks of the meeting were accorded to the chairman, the directors, the secretaries, and treasurers, and the mill manager, for their good management of the company's affairs. The proceedings concluded with the customary compliment to the chairman.

THE French police are arranging a curious exhibition to be held within the larger exhibition at Chicago this year. It will take the form of curiosities relating to criminals in France. Burglars' implements and weapons that have been used in the commission of notorious murders will form an important part. An apercu of French criminal procedure will be given in a series of waxwork tableaux, depicting the "history of a crime," somewhat in the same manner as at the Grevin Museum in Paris. Then the Morgue will be represented in fac-simile. curious documents will be exhibited, and M. Bertillon, the chief of the anthropometric service, who laughs at 'aliases,' will furnish a complete set of the assessories by which the identity of criminals is established. Four detectives and four policemen will accompany the whole collection at Chicago, where it will remain under their charge while the Exhibition is open.

EUROPEAN GENERAL HOSPITAL ENDOWMENT FUND.

ST. GEORGE'S HOSPITAL.

IN publishing their half-yearly accounts, the committee desire to publicly express their satisfaction at the completion of the Male Wards of the new St. George's Hospital, the necessity for which they have continually pressed upon Government for many years past.

PRESENT SCALE OF CHARGES.

There are 99 beds : of these 33 are free, and the present scale of charges for the remainder is as follows :—No. 3 and 4 Wards with 23 beds, Re. 1 per day ; No. 2 with 14 beds, Rs. 2 ; and No. 1 with a similar number of beds, Rs. 3, per day. There are also 5 private rooms, for which the charge is Rs. 10 a day.

FEMALE WARDS.

The committee trust that Government will not long postpone the commencement of the Female Wards, but they are glad to learn that in the meantime female patients will be transferred to the more commodious quarters of the old hospital lately used by men, and which have been thoroughly repaired and painted.

NURSING.

The nursing, under the superintendence of the Sisters of all Saints, continues to give the greatest satisfaction and has been, and will be, supported by the committee to the extent of the funds available.

They have, however, felt it their duty to represent to Government that good nursing can no longer be considered a luxury that can be dispensed with, but that it is an essential in an efficient hospital, and they have urged that the contribution of Government towards the cost of nursing should be materially increased, and to relieve the funds of the committee and of the outnursing institution, which have been unduly taxed to mainly support the nursing of the European General Hospital.

Since the opening of the new building, additional nurses have been employed at a further cost to the European General Hospital Endowment Fund of Rs. 250 a month, but this contribution is only provisional, pending the decision of Government.

CONVALESCENT HOME, KHANDALLA.

The Convalescent Home at Khandalla was opened by H. E the Governor in April. It was closed during the rains and re-opened on September 26 ; since then over 100 convalescents have taken advantage of it. Brigadge-Surgeon-Lieut.-Colonel Arnott testifies to the real benefit received by those who have been sent up there.

ACCOMMODATION.

There are two separate buildings—one for men and the other for women. In each there is a general ward with six beds, for which the charge is Rs. 2 per day, A smaller room for which the charge is Rs. 3 each and a private room at Rs. 5 per day. Dr. Field, of Lanowlee, has kindly accepted the post of honorary medical officer of the Home.

ADMISSION.

Though primarily intended for European patients from St. George's Hospital, accommodation is generally available for convalescents from all parts of India. Applications for admission should he made direct to the Physician in charge, St. George's Hospital, and should be accompanied by a certificate from a medical officer stating that the case is a suitable one.

APPEAL FOR FUNDS.

The committee confidently appeal to the public for further support to the European General Hospital Indowment Fund, which it has been their aim to utilize for the benefit of patients in the manner which was intended by its founders and supporters.

Donations towards the Hospital Fund or towards the Khandalla Convalescent Home will be thankfully received by the Honorary Secretary, or can be paid into the Bank of Bombay.

L. R. W. FORREST,
Honorary Secretary.

No. 1.

The following is a statement of accounts for six months ending 31st December, 1892 :—

	Rs. a. p.	Rs. a. p.
Balance in Bank of Bombay, 1st July, 1892	11,324 15 0	
Less, due to hospital	168 10 0	
Total .... Rs.	11,156 0 0	
Six months' subscription from B. B. and C. I. Railway	150 0 0	
Interest on Securities	2,553 4 0	
Amount available for expenditure		13,860 0 0
Amount of expenditure sanctioned by committee		3,709 9 3
Total ..... Rs.		10,159 15 3

EXPENDITURE.

Nursing	1,500	0	0
Relief to Patients	234	1	0
Maintenance of Patients at Convalescent Home	455	8	6
Nurses' Expenses at do.	70	0	0
Nurses' Victoria	341	3	0
Nurses' passage to England	277	8	0
Furniture	154	14	0
Sepoys' Wages	40	0	0
Garden	100	12	0
Sundries	113	10	0
Medicines, &c	264	8	2
Xmas Dinner to Patients, Nurses, &c	124	9	0
Mr. Coulson for keeping accounts.	30	0	0
Total ..... Rs	3,709	9	3

ASSETS.

Cash in Bank of Bombay, 31st Dec	10,22	9	0
Less, due to Hospital	67	9	3
Total .... Rs.	10,159	15	9

In addition to the above, the Bank of Bombay holds Rs. 1,00,000 of 5 per cent. Port Trust Bonds, and Rs. 3,500 of 4 per cent. Government Paper.

L. R. W. FORREST,
Honorary Secretary.

Bombay, January 25, 1893.

No. 2.

CONVALESCENT HOME.

Statement of accounts for half-year ending 31st December, 1892 :—

	Rs. a. p.
To balance in Bank of Bombay, 1st July 1892	16,043 8 11
Due by Home	200 11 10
Total ...... Rs.	16,244 4 9
Donations and Subcriptions	1,754 15 6
Receipts at the Home	2,762 3 6
Total .... Rs.	20,761 7 9

EXPENDITURE.

	Rs. a. p.	
Iron Safe	460 0 0	
Contractor	3,313 12 9	
Cost of Rs. 8,000 4 per cent. Port Trust Bonds	7,840 0 0	
Furniture, Linen, &c	2,042 15 6	
Wages, Stores, &c	3,023 5 8	
Fire Insurance	18 6 6	
Stamps, Telegrams, &c.	12 14 0	
T. Black & Co., Plumbers	112 8 0	
		16,823 14 3
Cash in hand, Bank of Bombay ..... Rs.		3,937 9 6
Rs.		20,761 7 9

The Bank of Bombay also holds Rs. 8,000 of 4 per cent. Kurrachee Port Trust Bonds.

L. R. W. FORREST,
Honorary Secretary.

January 24, 1893.

THE WEATHER.

OBSERVATIONS TAKEN AT 8 A. M. ON THURSDAY, THE 23RD OF MARCH, 1893.

SUMMARY.

Pressure has changed irregularly and by moderate to small amounts all over the country. Readings are highest at Malegaon and lowest on and off the Coromandel Coast. Gradients are moderate to slight. Winds are very irregular in direction and the force has been strong at Calicut and Madras. This morning the wind velocity was 16 miles an hour at Calicut, 14 at Karwar and 10 at Amraoti. The day and night temperature continues to be below the normal in most places. The highest temperature in the shade was 102° at Cuddapah and the lowest 50° at Jacobabad and Indore. Humidity changes are unimportant and the sky is overcast at Masulipatam, and partially clouded at Calicut, Secunderabad, Coimbatore and Trichinopoly. There has been no rain at any of the reporting stations. The isobars as well as isabnormals indicate the existence of a depression to the east-south-eastwards of Madras in the Bay, and strong squally winds accompanied by rain are probably blowing there. This disturbance is influencing the weather in the Madras Presidency and on the Malabar Coast, and the weather is suspicious and liable to become more or less unsettled there. Elsewhere the weather continues to be fine and settled.

S. H. C. HUTCHINSON,
Meteorological Reporter for Western India.

[BY TELEGRAPH.]

SIMLA, MARCH 23.

The pressure changes are generally small, except in North-east India, where the rise is brisk, and at Malabar where the fall is brisk readings are fairly uniform but with slight depressions in North-east India and south peninsula. The weather is unsettled in Assam, Upper Burma, and around the head of the Bay, where nor-westers are giving heavyish showers and the conditions are becoming unsettled in South peninsula. The abnormal depression of the temperature is still maintained in all provinces, the least being in Madras and Burma. The highest maxima recorded yesterday was one hundred and four degrees at Minbu and hundred and two at Cuddapah. The heaviest falls of rain registered are 2·64 inches at Dacca and 2·82 inches at Saugor Island.

TO OVERCOME WEAKNESS.—Pepper's Quinine and Iron Tonic gives New Life, Appetite, Health, Strength, Energy. Cures Neuralgia, Indigestion, Nerve Debility. Specially useful in hot, depressing climates or malarious districts. Everyone should keep up strength by taking Pepper's Quinine, the world-known English Tonic. Bottles everywhere.

BOMBAY SEASON REPORTS.

THE following season reports for the week ending 21st March were published in yesterday's "Government Gazette" :—

Karachi.—River at Kotri on 20th 6 feet 1 inch against 2 feet 9 inches on same date last year. Harvesting of oil-seeds continues. Rabi crops thriving. Agricultural stock in good condition.

Shikarpur.—River 3 feet 10 inches against 7 inches on same date last year. Rabi crops flourishing. Rain in the Ghotki and Mirpurtalukas 2 and 22 cents respectively. Condition of cattle good. Fodder sufficient.

Hyderabad.—Rabi crops flourishing. Reaping commenced in some talukas. Wheat slightly damaged by rust in the Shahdapur taluka. Fodder abundant. Cattle healthy.

Upper Sind Frontier.—Reaping of oil-seed crops nearly over. Wheat in ear throughout the district. Pulse crops ripening. Fodder plentiful. Cattle in good condition.

Thar and Parkar.—Reaping of oil-seeds nearly completed. Wheat suffers from rust and rats. Bajri continues cheap in desert.

Ahmedabad.—(For week ending 18th March 1893). —Cotton picking and reaping of wheat in progress. Agricultural stock good. Fodder supply sufficient.

Panch Mahals.—Standing crops and agricultural stock in good condition. Fodder supply sufficient.

Broach.—Standing crops in good condition. Picking of cotton and reaping of jowari and wheat in progress. Prospects and probable outturn of crops and condition of fodder supply good. Agricultural stock healthy.

Surat.—Cotton picking in progress. Prospects and probable outturn of crops good. Fodder sufficient. Agricultural stock good.

Khandesh.—Kharif and rabi harvest and preparations for the next season continue. Condition of fodder supply and agricultural stock good.

Colaba (Bombay).—Abnormal temperature fell from 4° warm on 15th to 3° cool on 21st. Vapour in air normal on 15th, 16th and 19th, excessive on 17th and 18th and defective on 20th and 21st. Abnormal wind southerly on 16th and 17th ; wind normal on all other days.

Thana.—Rab-spreading in progress. Rabi crops in good condition. Reaping of rabi crops commenced in some places. Condition of fodder supply and agricultural stock good.

Kolaba.—Rabi crops good. Rab-burning commenced in 4 talukas. Fodder supply and agricultural stock good.

Ratnagiri.—State of summer crops fair.

Poona.—Harvesting of rabi crops in progress throughout the district. Standing crops doing well in all the talukas except Junnar, where wheat has slightly been blighted in some places. Prospects and probable outturn of crops fair. Fodder supply and agricultural stock good. Prices steady.

Ahmednagar.—Rain 76 cents in Kopargaon and 63 cents in Jamkhed, injurious to standing and reaped crops. Reaping and threshing of rabi crops in progress. Rats in the Shevgaon and Sangamner talukas doing damage to crops. Ploughing for next season continues. Condition of fodder and agricultural stock good. Jowari cheaper in Rahuri and dearer in Kopargaon. Prices steady in other talukas.

Sholapur.—(For week ending 18th March 1893.—Rain for week in Sholapur 36 cents, Barsi 33 cents, Madha 44 cents, Karmala 22 cents and Pandharpur 4 cents. Reaping of rabi crops nearly completed. Lands are being prepared for the next season in the Sangola and Malsiras talukas. Prospects of rabi crops fair. Fodder and grass sufficient. Agricultural stock good. Rats in Madha taluka.

Satara.—Reaping of rabi crops in progress. Lands being prepared for the next season. Condition of fodder and agricultural stock good.

Bijapur.—Weather fair. Rain maximum in Bijapur 98 cents, minimum in Sindgi 6 cents. Reaping of rabi crops in progress. Recent showers damaged rabi crops. Cotton picking in progress. Fodder sufficient. Agricultural stock good.

Belgaum.—Harvesting of late crops nearly completed. Cotton picking in progress.

Dharwar.—Harvesting of rabi crops and picking of cotton in progress. Rain 4 cents in Mundargi, Fodder plentiful and agricultural stock good. Rice lands are being prepared for the next season.

Kanara.—Second crop harvest on coast. Preparation of lands for monsoon crops in progress. Garden crops doing well.

Rajkot.—Threshing of wheat and cotton picking in progress.

Wadhwan.—Weather getting hot. Drinking water sufficient. Agricultural stock in good condition.

Baroda.—Agricultural stock and standing crops fair. Cotton picking and reaping of rabi corps continue. Gathering of opium juice going on in Kadi division.

BOMBAY UNIVERSITY NOTIFICATION.

THE following Notification was published in yesterday's "Government Gazette."

REGULATIONS AND BYE-LAWS.

It is hereby notified that the following additions to the present Regulations and Bye-laws have been made by the Senate and have received the approval of His Excellency the Governor of Bombay in Council :—

Regulations.

REGULATIONS FOR AWARDING THE MUNCHERJI NOWROJI BANAJI SCHOLARSHIP.

A scholarship to be called the Muncherji Nowroji Banaji Scholarship, of the value of Rs. 200, and tenable for one year, shall be awarded annually by the Syndicate to the Parsi candidate who passes the Second Examination for the Degree of Bachelor of Laws with the highest number of marks in the paper in "Equity with special reference to the Law of Trust, Mortgages, and other Securities for money, and Specific Relief" : provided that the Scholarship shall not be awarded to any candidate who obtains less than 50 per cent. of the marks in that paper.

2. The stipend of the Scholarship shall, subject to a deduction of 5 per cent., to be contributed to the General Fund of the University, be payable half-yearly by the University Registrar.

3. Any surplus which may arise from the vacancy of the Scholarship during any year or part of a year shall be applied by the Syndicate in such manner as they shall think best fitted for furthering the object and purposes of the endowment.

4. The Senate shall have the power, whenever it may think fit, to modify or alter the terms upon which the Scholarship may be awarded, or otherwise to deal with the income of the Fund, provided the object for which the Scholarship has been founded is kept in view.

Bye-Law.

Each Fellow shall inform the Registrar, in writing, of his address and of any change of address. The Registrar shall keep a record of the address so communicated to him. The last address of each Fellow so recorded by the Registrar shall be deemed his recorded address.

UNDELIVERED LETTERS.

THE following is a list of unclaimed letters lying at the Bombay General Post Office :—

Alexander, H N
Abas Alikhann
Arden, E, Miss
Abramovice, D
Awrook Ramchandar
Atherton, G, & Co
Awadan, E N
Brown, J D
Blanchard, H W
Bahlk, C, Revd
Bowen, R
Bhaum, W
Barbour, E D
Beijair Bahadur Sing
Bowman, J C
Baird, Mrs
Bainder
Bun Bevan & Bo
Clark, L H
Coyne, J S
Crouch, T
Capliston, F S, H
Campbell, L M S Miss
Delastie, H L
Durrand, D, Mr
Dhunjibhai E Barocha
Dalip Sing
Duffy, A C
Damoy, C
Dawson, S P
English, J
Erskine, W K
Faulkner, W A
Fairbank, W
Frurer, Mrs
Farrer, G
Frankfort, Lord
Ferozesha N Lumbuwalla
Guinness, R S
Guinness, M X
Grunberg, J
Gunesmall, J
Ghertner, L
Gangadeen, Dr
Harwood, H F
Hamilton, Miss
Hardy, W E, Surg-Capt
Harris, H T
Harris, E W
Hunter, E, Mrs
Hurnundas
Hastings, W, Revd
Hunttor, Mrs
Hardt, H
J Poonoosawamy
Jones, W M
Jeeh, Carl
Jewahiram
John, A
Kulsoom Bee
Kimpster, F J, Lt-Col
Kokins, H
Lingard, Geo
Lesely, L F
Leversey, T
Lugard, E J
Manakji Byramji Mody
Marinbuck, J
Marchitto, A
Miridith, F
Merewall, W
Mitchell, D, Miss
Manshanker Jaishanker
Maxwell, H St P, Major
Mascarinhas, A
Mortan, C J
Mirzabach, R
Marsi T S B
Munshi Maharaj Lall
MacMustan, J
Mungarese, E T
Motee Ram & Co
Mahomed Ibherahim Saheb
Methta, B K
Newington, M Mrs
Pugh, T
Patondi, M H K
Phillips, H
Pehlwanian, G
Ralston, C Mrs
Robertson, Miss
Rogowski, A
Rosenberg, L
Renneck, R H
Reid, W H
Rutherfurd, J Col
Roberts, R T
Rogaly, L
Robinson, John
Sabberg P C
Schroder, O
Spanion, A Mrs
Smith, J
Sodd, H
Stoddard, J L
Stainer, B
Shunkburgh, Mrs
Spangher, E
Stewart, Mrs
Simpson T
Sugden, C
Terroomalli
Turnbull, M J Genl
Teneatdale, J R
Tibaldi, Mrs
Turnbull W S
Temji R Marker
Trumayne, S
Temil, D Miss
Thornton, F J
Twadee, J
Watts, Miss
Waller, Mrs
Wright A G
Walker, H R
Vetter, R, Dr
White, G, Sir
Whitehouse, Dr
Walther, H R
Wright, F
Wilkinson, S
Weller, R M
Webster, Col

THE Duke of Parma, a Paris correspondent writes, who is a direct descendant of Louis XIV., and nephew and principal legatee of the late Comte de Chambord, has ordered his French architect to set about restoring the Castle of Chambord, and rendering it fit for use. The whole of the revenues of the forest in which the Castle stands are spent on it, but are inadequate to the work of keeping it in repair. The supplemental sums which the Duke has each year since his uncle's death devoted to this purpose amount to upwards of 20,000*l*. This Prince has a residence at Cannes, where he often stays with his numerous family. The elder branch of the Spanish Bourbons not being popular in France, it is just possible that the head of the Parma family may bid against the Comte de Paris for the headship of the Legitimist Royalist.

SHIPPING INTELLIGENCE.

THE s s Kintigern, 1,613 tons, Captain A Roberts, cleared yesterday for Rangoon in ballast.

THE B I S N Co's s s Chilka, Captain Wilson, sailed yesterday for Rangoon, with a general cargo and seven deck passengers.

THE P and O Co's s s Formosa, 2,615 tons, Captain C F Denny, arrived in harbour yesterday from London, Antwerp, &c., with a general cargo.

THE Bombay and Persia S N Co's s s Calder, 400 tons, Captain T W Lockyer, arrived in harbour yesterday, from the Persian Gulf, with a general cargo, 73 cases opium, and eight deck passengers.

THE B I S N Co's s s Huzura, 1,336 tons, Captain R J Rickford, arrived in harbour yesterday from Calcutta via coast ports, with a general cargo, Mr. and Mrs. Alexander as cabin and thirty-five deck passengers.

THE s s Glantivy, 1,922 tons, Captain W Francis arrived in harbour yesterday, from New Castle, 18th February, with a cargo of 3,772 tons coals. The vessel is consigned to the Captain.

THE B I S N Co's s s Fazilka, 2,698 tons, Captain F A Lavill, arrived in harbour yesterday, from Calcutta, 3rd March, via coast ports, with a general cargo, and eight deck passengers.

THE s s Kt of St George, 2,999 tons, Captain J W B Bevis, which arrived in harbour on the 22nd instant from North Shields, 22nd February, brought a cargo of 5,142 tons coals, and the following passengers :—Miss Parsons, Miss Yerberny, Mr G Meres, Mr. and Mrs. W. Meres, and Miss Edith Meres. The vessel is consigned to Messrs. Killick Nixon and Co.

DEPARTURE OF THE CHINA AND AUSTRALIAN MAILS.

The P. and O. Co's s. s. Sutlej, 2,103 tons, Captain W S G Worcester, sailed yesterday for China via Colombo, with Her Majesty's China and Australian Mails, a general cargo, and the following passengers :—For Sydney, Mrs Anestie, Mr Fraser, Miss Fraser, Lt W G Cooper, Mr E G Gahagan, Mr Smith. For Melbourne : Mrs Turnbull, Miss A Turnbull, and Col H. W. Webster, For Yokohama : Mr and Mrs Lay, Col Ramsden, Mr J H Kothari, Mr Bear, Dr Bernhard. For Kobe : Mr J H Kothari. For Hongkong : Hon. Mr. Justice Tottenham, Mrs and Miss Tottenham, and maid, Mr Cursetjee, Maj Badgley, Mr H E Banerjee, H. H. Nawab of Rampur, Mr Abdusammad Khan, Mr Abdul Majid Khan, Captain Colvin, Mr Badden, Mr Howse, Sirdar Fatehyat, and Montro Faraki. For Colombo : Mr and Mrs Foster, Mr C Foster, Miss Keranwall, Miss O'Bryrne, Miss Booth, Miss Case, Mr Andrews, Major Plant, Mr. and Mrs. Wickham, Mr S. H. Martin, Lieut Templar, and Mr Rendle.

ARRIVALS.

Mar.	Vessel.	Commander.	From
23	Fazilka (s)	Lovell	Calcutta, March 3.
	Glantivy (s)	Francis	Newcastle, Feb 18.
	Formosa (s)	Denny	London, Feb 17.
	Calder (s)	Lockyer	Busreh, March 11.
	Huzura (s)	Rickford	Calcutta, Feb 19.

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
23	Sir Lancelot (bq)	Brebner	Mauritius.
	Sutlej (s)	Worcester	China, &c.
	Chilka (s)	Wilson	Rangoon.
	Kentigern (s)	Roberts	Rangoon.

The following vessels entered for loading yesterday :—
Steamer Formosa for China, &c.
" Malvern for London.
" Thibet for China, &c.

CALCUTTA.

ARRIVALS.

Mar.			
17	Nizam s	Leftwich	Tuticorin, March 8.
18	Shahzada s	Crebbin	Rangoon, March 10.
	Canara s	Alexander	Moulmein, March 12.
	Hochheimer s	Allerholt	Hamburg, Dec. 10.
	Booldana s	Herrington	Bombay, March 4.
	Lord Spencer sp	Murphy	Liverpool, Nov. 3.
20	Pongola s	Dew	Natal, February 18.
	Felbridge s	Cowee	Muscat, March 5.

DEPARTURES.

March 17.—Steamers Katoria, Maharani, Wardha and City of Canterbury ; ship James Kerr ; and barque Quathlamba.

March 18.—Steamers Clyde and Golconda ; and ship Lucania.

March 19.—Steamers Castledal, Nuddea, Nawab, Clan Macpherson, Rauenthaler and Virawa.

MADAS.

ARRIVALS.

Mar.		
21	Golconda s	Calcutta.
	Palamcotta s	Negapatam.

DEPARTURE.

Mar.		
21	Clyde s	London.

DAILY EXPORTS.—MARCH 22

FOR LIVERPOOL.

Ashdown s—358 bales cotton waste and 42 bales twist waste, H E Bode and Sons ; 29 bales wool, C Lutha ; 10 bales wool, G Toolsidas ; 21 cwts bonemeal, Sewjee and Buxey ; 325 cwts myrabollams, O Martin and Co ; 100 bales cotton, Killick Nixon and Co.

Asia s—210 cwts coir yarn, M Mooljee ; 500 bales cotton, Lyon and Co.

FOR LONDON.

Inchmarlo s—501 cwts lang and 201 cwts nigerseed, A Blascheck and Co ; 125 cwts wild turmeric, D M Rawal and Co ; 115 cwts wild turmeric, K Khooshall ; 21 bales skins, Thos H Moore and Co ; 57 ginger, R Heerjee ; 169 cwts turmeric and 30 cwts mother-of-pearlshells, E Passia and Co ; 4 bales hides, B Esmall ; 70 cases indigo, The Bombay Co.

Shannon s—94 cwts gum, J Malee ; 19½ cwts fishmaws, K Sharif and Co ; 101 cwts gum, S Thackersee ; 215 cwts gum, H Virdhare ; 40 cwts gum, M Jaffer ; 40 cwts gum, A Jaffer.

FOR HULL.

Asloun (s)—201 cwts lang, A Blascheck and Co ; 4,000 cwts linseed and 2 000 cwts myrabollams, W and A Graham and Co ; 6,000 cwts linseed, Killick Nixon and Co.

Laurel Branch (s)—4,000 cwts linseed, W and A Graham and Co.

FOR HAMBURG

Leander (s)—465 bales cotton, A Blascheck and Co ; 1,300 bales cotton, Durst Hosli and Co ; 1,300 cwts myrabollams, O Martin and Co ; 220 bales cotton, Thos H Moore and Co ; 220 bales cotton, A S Modeliar and Co ; 200 bales cotton, Lyon and Co ; 100 bales cotton, Finlay Muir and Co ; 4,000 cwts linseed, Killick Nixon and Co.

FOR ANTWERP.

Indrapura s—2,001 cwts linseed, Owen and Okell ; 125 cwts gum, and 129 cwts myrabollams, J Premjee ; 110 bales cotton, Thos H Moore, and Co ; 220 bales cotton, Volkart Brothers ; 2,000 cwts rapeseed, R Kaderbhoy ; 100 bales cotton, Durst Hosli and Co ; 55 bales cotten, Finlay Muir and Co.

Inchborra s—55 bales cotton, A S Modeliar and Co ; 2,001 cwts gingellyseed, Owen and Okell ; 200 bales cotton, E D Sassoon and Co.

FOR HAVRE.

Inchmarlo s—220 bales cotton, Durst Hosli and Co ; 2,000 cwts rapeseed, Volkart Brothers.

Burdon s—8,801 cwts linseed and 8,001 cwts rapeseed, E D Sassoon and Co ; 100 bales cotton, Thos H Moore and Co ; 300 bales cotton, E Spinner and Co.

FOR DUNKIRK.

Lord Erne s—100 bales cotton, and 1,506 cwts linseed, Ralli Brothers ; 12 bales cotton, hydrocatyle leaves, F Fischer and Co.

Incharran s—4,001 cwts rapeseed and 3,999 cwts linseed, David Sassoon and Co ; 6,000 cwts linseed and 2,000 cwts linseed, Killick Nixon and Co.

FOR GLASGOW.

Asia s—2,000 cwts messoor, David Sassoon and Co.

FOR BARCELONA.

Asia s—100 bales cotton, Lyon and Co.
Australia s—100 bales cotton, E Spinner and Co.

FOR MARSEILLES.

Australia s—1981 cwts groundnuts and 100 cwts wheat John, Fachiri ; 4,000 cwts wheat, Nansee Khairaz and Co ; 4,000 cwts wheat, Ralli Brothers.

Idar s—999 cwts teelseed, Ralli Brothers.

Tuskar s—6 cases rough garvels, F Fischer and Co.

FOR GENOA.

D Balduino s—350 bales cotton, E Spinner and Co ; 40 tons old iron, Bhaisett and Co ; 416 cwts linseed, A Blascheck and Co ; 300 cwts linseed, Volkart Brothers.

FOR NAPLES.

D Balduino (s)—10,000 cwts wheat, A Blascheck and Co.

FOR TRIESTE.

Glenvich (s)—55 bales cotton, Ralli Brothers, 601 cwts myrabollams, Volkart Brothers ; 110 bales cotton, A Blascheck and Co ; 110 bales cotton, A S Moodeliar and Co ; 55 bales cotton, David Sassoon and Co ; 110 bales cotton, Gaddum Bythell and Co.

Imperator (s)—1,210 bales cotton, Ralli Brothers ; 550 bales cotton, Glade and Co ; 1,000 bales cotton, A Blascheck and Co ; 150 bales cotton, E Spinner and Co ; 220 bales cotton, John Fachiri ; 350 bales cotton, Lyon and Co ; 1,009 cwts myrabollams, Volkart Bros.

FOR VENICE.

Imperator (s)—100 bales cotton, E Spinner and Co.
Glenvich (s)—110 bales cotton, E D Sassoon and Co.

FOR CALCUTTA.

Lalpoora (s)—667 bales cotton, R Lochmondas.

FOR HONG-KONG.

Sutlej s—2½ cwts ivory, 15 cwts moyebeth, 1 cwts gendahorns, 1 cwts almandseed, M Dawoodbhoy ; 100 cwts onions, R Megjee ; 62 chests opium, C Ebrahim and Co ; 20 chests opium, N J Abraham ; 9 chests opium, Sassoon J David and Co ; 22 chests opium, David Sassoon and Co ; 27 chests opium, H A Esmail and Co ; 36 chests opium, E Noordin and Co ; 30 chests opium, Silas E Sassoon ; 156 chests opium, Tata and Co ; 18 chests opium, P F Talati ; 19 chests opium, F N Postwalla ; 19 chests opium, S N Talati and Co ; 8 chests opium, M Byramjee.

FOR SHANGHAI.

Sutlej s—66 bales twist, Killick Nixon and Co ; 14 bales twist, and 4 bales piece-goods, C Bamonjee and Co ; 61 chests opium, Sassoon J David and Co ; 35 chests opium, N J Abraham ; 56 chests opium, C Ebrahim and Co ; 45 chests opium, E J Abraham and Co ; 126 chests opium, David Sassoon and Co ; 40 chests opium, E D Sassoon and Co ; 22 chests opium, S N Talati and Co ; 22 chests opium, K Hurmookrai ; 12 chests opium, H Premsookh ; 10 chests opium, R Buldeodas ; 67 chests opium, Tata and Co ; 69 chests opium, E Noordin and Co ; 12 chests opium, C Bomonjee and Co.

Holloway's Ointment and Pills.—Diseases and casualties incidental to youth may be safely treated by the use of these excellent Medicaments according to the printed directions folded round each pot and box. Nor is this Ointment alone applicable to external ailments ; conjointly with the Pills it exercises the most salutary influence in checking inflammations situated in the interior of the body ; when rubbed upon the back and chest it gives the most sensible relief in asthma, bronchitis, pleurisy, and threatening consumption. Holloway's remedies are especially serviceable in liver and stomach complaints. For the cure of bad legs, all sorts of wounds, sores, and likewise scrofula and scrobutic affections, this Ointment produces a cooling and soothing feeling most acceptable to the sufferer.

SALES BY AUCTION.

MEHRJEE, JOHNSTON & Co.,
No. 4, FORBES & MEDOWS STREETS, FORT.

SALE OF IMMOVEABLE PROPERTY AT WORLEE.

THIS DAY, FRIDAY, the 24th instant, at 4 p.m., Messrs MEHRJEE, JOHNSTON & Co., will sell by Public Auction on the premises, by order of the mortgagee, Mr. Pranjiwandas Tulliandas and on account and at the risk of the mortgagors Bhaskar Raghunath and Rakhmabai, widow of Raghunath Damodar, in pursuance of the power of sale given to him in the indenture of mortgage, dated 6th day of September, 1892, the following property:—

Firstly.—All that piece or parcel of land at Worlee called Gaolejadi admeasuring 4,970 square yards or thereabouts, with a bungalow and other buildings standing thereon, and bounded on the east by the public road called Hreah Villard, on the west partly by the property herein after secondly described and partly by the property of Jairam Govindji, on the north by the property of Vishwanath Damodar, and on the south by the property of Amroota Babaji, and which said property is now in the possession of the said Bhasker Raghunath and his tenants.

Secondly.—All that piece or parcel of hilly ground, called Durai, situate at Worlee, admeasuring 1,814 square yards or thereabouts, and bounded on the east by the property hereinbefore first described, on the west by the property of Wamanji Sadashiv, on the north by the property of Jairam Govindjee, and on the south by the property of Amroota Babajee and which said property is now in the possession of the said Bhasker Raghunath and his tenants.

For further particulars and conditions of sale application may be made to Messrs. Mulji and Raghowji, Solicitors for the mortgagee, at their Office, No. 9, Hornby Row, Fort, or to the undersigned.

MEHRJEE, JOHNSTON & Co

Bombay, March 24, 1893.

BENNETT AND COMPANY,
No. 23, APOLLO STREET.

TO-MORROW, SATURDAY, the 25th instant, Messrs. BENNETT and Co. will sell by Public Auction at their rooms a quantity of grey and coloured piece-goods.

AT 1-30 P.M.

1 Handsome strong glass-fronted miniature brougham in good order.
1 Powerful bay Waler mare, 15-3, aged, goes in single and double harness.
1 Second-hand palanquin office shigram.
1 Strong built Victoria with removeable coach box.
1 Grey Arab galloway.
1 Grey pony, very quiet.
1 Second-hand four-seated open carriage.
1 High wheeled dog-cart with a powerful bay waler mare.

A handsome grey country bred saddle horse, 14-2½, good tempered, no vice.

AUCTION SALE of woollen cashmire, serge, socks, boots &c., at Medow Street, Fort, opposite Messrs. Morenas and Co.

On SATURDAY, the 25th instant, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at the abovementioned place the stock-in-trade of Mr. C. E. Lacka closing his halfshop, consisting of woollen cashmire, serge, flannel, helmet, socks, neckties Lady's and gentlemen's boots and shoes, white and coloured shirts, Portmanteaux, handbags, Gladstone bags, tin trunks, rajai, pillows, sponges, glass door cupboards, show case, &c. &c.

The above goods are on view.

On WEDNESDAY, the 29th instant, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction at 33, Marine Lines, the very valuable and handsome teak and blackwood french-polished plain and carved household furniture of the latest design and best workmanship, best platedware, rich crockery and glassware, handsome China and Japanese vases, very rich table ornaments, a firstrate mahogany grand square pianoforte by Schiedmayer and Soehne, handsome Hink's and Ditmar's table and hanging kerosine lamps, firstrate oleographs and pictures, rich Brussels and Persian carpets, &c, the property of Captain T. R. A. G. MONTGOMERY.

Catalogues will be published and the property will be on view 4 days before the day of sale.

AUCTION SALE OF LANDED PROPERTY AT HAYNES ROAD.

On THURSDAY, the 6th proximo, at 4 p.m., Messrs. BENNETT and Co. will sell by Public Auction on the premises, by order of Purbhooram Jeevanram Waied in pursuance of the power of sale given to him in an indenture of mortgage and further charge, dated the 13th May and 23rd August 1889, respectively, and on account and at the risk of Atmaram Madhowjee, the following valuable landed property:—

All that piece or parcel of land situate on the Haynes Road, in the registration sub-district of Bombay and in the Island of Bombay, admeasuring 7,830 square yards and assessed by the Collector of Land Revenue under Collector's old No. 292-95, 314, and Collector's new No. 12298, and old Survey No. 1 and new Survey No. 3151, and bounded on the west by the said Haynes Road, on the east by the land belonging to Soonder Bhewjee, on the south by the house and land of Cassum Suliaman, and on the north by the land of Kabool Hurjee.

For further particulars and conditions of sale application may be made to the undersigned.

BENNETT & Co.

Bombay, March 24, 1893.

CRAWFORD AND COMPANY,
No. 7, MARINE STREET.

SALE OF DAMAGED CARGO OF THE S.S. MOBILE.

TO-MORROW, SATURDAY, the 25th inst., at 12 o'clock noon, Messrs. CRAWFORD and Co. will sell by Public Auction at the Prince's Dock, by order of the owners of the Steamer and on account and for the benefit of the concerned.

The damaged cargo of the s.s. Mobile, consisting of bales and cases of piece goods, twist, gunny, coir, ghee, oil, and other merchandise.

A deposit of 50 per cent will be required at the time of sale and the purchaser shall pay the balance and take delivery of the goods within 3 days from the day of sale.

BONA FIDE SALE.
GOWALIA TANK ROAD.

Under instructions from the Receiver appointed by the High Court in suit No. 34 of 1893, in which Fazul Jaffer is the plaintiff and Bai Virbai and others are the defendants, Messrs. CRAWFORD and Co. will sell by Public Auction TO-MORROW, SATURDAY, the 25th instant, at 1 p.m., at Gowalia Tank Road, the remaining valuable stock in trade of the late Fazulbhoy Peroo Vijee consisting of drawing and bed-room furniture, elegant cabinets, chiffoniers, olmyrahs, iron safe, &c.

Catalogues will be published and the property is on view.

WEEKLY AUCTION SALE.

On MONDAY, the 27th inst., at 2 p.m., Messrs. CRAWFORD and Co. will sell by Public Auction at their rooms a quantity of grey, white, and coloured piece-goods, and the following:—

The property of P. PEARSON, Esq. gone home, consisting of writing, dining, dressing, and wash hand tables, screen, cupboards, elegant side board, drawing room sofa, meat safe, gown press, ice chest, cots, lamps, bathroom, copper utensils, glassware, dinner service, etc.

Ex s. s. Bhopal—
5 cases, each 4 doz. quarts, Pilsner beer (seal bottles).
5 " " " cork bottles.
5 " " " seal pints.
5 " " " cork bottles.

A consignment of blacking in bottles, black and blue-black inks in bottles, kid reviver, harness composition, brown polish glass elastic polish, plate powder, bottles of gum, waterproofing, &c.

4 hogsheads of vinegar.

AT 2 P. M.

1 light victoria with moveable coach-box.
1 strong second-hand landau.
1 handsome double-seated brougham.
1 light dog cart.
1 pair of Zanzibar sheep.
And any other carriages and horses which may be offered.

AUCTION SALE OF PERAMBULATORS AND MAIL CARTS.

On MONDAY, the 27th instant, at 2-30 p.m., Messrs. CRAWFORD & Co. will sell by Public Auction at their Rooms, an invoice of—

7 bassinette perambulators for two children, with rubber tyred bicycle wheels, 2 mail carts, and one ordinary go-cart.

The above will be sold singly and are now on view.

AUCTION SALE OF SUPERIOR WINES; SPIRIT, OILMANSTORES, COOKING MACHINE AND FISTURES.

On TUESDAY, the 28th instant, at 1 p.m. Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at Callian Street, opposite the Prince's Dock, in the store godown of the Army, Navy, and Civil Service Co-Operative Society of India, Ld.—

A large quantity of wines and spirit, consisting of claret, burgandy, carlowitz, hock, champagne, Madeira, marsala, port, sherry, liqueurs, &c.; also cases of oilmanstores and provisions. Cooking machine and fixtures.

The above is now on view.

On SATURDAY, the 1st April next, at 1 P.M., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at Marine Lines, opposite the Mess of the Marine Battalion, the valuable and handsome french-polished blackwood and teakwood household furniture, best platedware, rich crockery and glassware, a rich-toned grand square pianoforte by Rose and Co., one handsome light Victoria with back seat and moveable coachbox, handsome grey Arab Prince Charley, quiet and fast and harness, Hink's lamps, Hussorah fowls, &c., the property of Professor J. T. HATHORNTHWAITE proceeded to England.

Catalogues will be published and the property will be on view 4 days before the sale.

CRAWFORD & Co.

Bombay, March 24, 1893.

DR. SCOTT'S BILIOUS and LIVER PILLS, the best Family Aperient Medicine, without Mercury.

DR. SCOTT'S BILIOUS and LIVER PILLS, effectual in all Liver Complaints.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Sick Headaches and Giddiness.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Costiveness and Stomach Pains.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Indigestion and Flatulency.

DR. SCOTT'S BILIOUS and LIVER PILLS may be taken at all times without restraint from business or pleasure.

DR. SCOTT'S BILIOUS and LIVER PILLS should be kept ready at hand, as a dose of Aperient Medicines given in time will frequently prevent a severe illness.

IMPORTANT CAUTION.—Be sure to ask for "Dr SCOTT'S BILIOUS and LIVER PILLS," in a green bottle wrapped in green paper, and having the name and address "William Lambert, 8, King William-street Charing Cross" engraved on the Government Stamp. Do not, therefore purchase without seeing the Government stamp over the cork of the bottle.

DR. SCOTT'S BILIOUS and LIVER PILLS,
W. LAMBERT, LONDON, ENGLAND.
AGENTS WANTED.

TO
COMMANDERS, OWNERS, AND AGENTS OF VESSELS
NAVIGATING BY CHRONOMETERS.

MARCKS & Co., Ld., undertake
CHRONOMETER REPAIRS,
CHRONOMETER CLEANING,
CHRONOMETER RATINGS.

They employ the best and most skilful European labour only, and we believe they are the only Firm this side of India on which the utmost reliance can be placed for perfection and accuracy of work in this Department.

☞ CHRONOMETERS on hand, Ready Rated, for Hire or Sale

MARCKS & Co., Ld.,
CHRONOMETER,
WATCH AND CLOCK MANUFACTURERS,
BOMBAY.

MAPPIN AND WEBB,
SILVERSMITHS TO
H. M. THE QUEEN AND ROYAL FAMILY,
SHEFFIELD AND LONDON,

HAVE the honor to announce that they have forwarded by their representative to Bombay a vast and comprehensive stock direct from their works at Sheffield, embracing all the Novelties recently produced by them in Table Cutlery, Spoons Forks, Penknives, Scissors, Razors, Cups and Trophies, for Golf, Rowing, Swimming, Shooting, Lawn-Tennis and all other Sports, Ladies' and Gentlemen's fitted Dressing Bags, Tea and Coffee Services, and all kinds of Sterling Silver and Electroplated Ware. Also their celebrated and world-renowned Prince's Plate, which can only be obtained from Messrs. MAPPIN AND WEBB.

FOR EXHIBITION AND SALE FOR THE NEXT FEW DAYS
AT 60, TAMARIND LANE,
Messrs. King, King, & Co.'s Old Premises,
AT PRICES THE SAME AS IN LONDON.
NO ADVANCE WHATEVER FOR FREIGHT OR EXPENSES.
THE RUPEE TAKEN AT ITS EQUIVALENT.

DR. F. B. SEERVAI,
SURGEON DENTIST,
No. 3, HORNBY ROW,
Opposite the Bombay General Post Office.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

FIRE, LIFE, ANNUITY.

FUNDS ....£10,695,969.
REVENUE ....£ 2,650,872.

NEW LIFE BUSINESS DURING 1891,
£1,936,495.

RATES LOW. CONDITIONS LIBERAL.
FIRST CLASS NATIVE LIVES
accepted on the same terms as Europeans Resident in India.
Further Concessions to Policy-Holders.
For further Particulars, apply to
EWART LATHAM & Co.,
FLEMING SHAW & Co.
Agents.

DR. JAYNE'S SANATIVE PILLS are specific for all Bilious Affections.

DR. JAYNE'S SANATIVE PILLS cure Melancholy, sick Headaches and Costiveness.

DR. JAYNE'S SANATIVE PILLS are a sovereign remedy for Erysipelas, Diseases of the Skin and Inflammation.

DR. JAYNE'S SANATIVE PILLS have succeeded in working an effective cure when the other Drugs have failed.

URGENTLY NEEDED
BY THE SISTERS OF THE CHURCH.
CHURCH EXTENSION ASSOCIATION,
VEPERY SQUARE, MADRAS.

CAST OFF CLOTHING and GIFTS of every description. Expenses of transit will be defrayed by the Society if desired. Also Donations towards the Establishment of a Permanent Home

SWIFT AND FARROW,
PUBLIC ACCOUNTANTS, AUDITORS, &c.
ESTATE AND FINANCIAL AGENTS.
RENTS AND DEBTS COLLECTED.
PROPERTIES BOUGHT AND SOLD ON COMMISSION.
No. 9, HUMMUM STREET, FORT, BOMBAY.

MRS. MARIE C. BOND,
DIPLOMAED MIDWIFE,
255, ARTHUR ROAD,
(Near the Railway Station)
CHINCHPOOGLY, BOMBAY.

SUCCESSFUL TREATMENT in Gynæcological cases, Uteri diseases, Obstetrics, and all Diseases peculiar to Females.

Has had 19 years' practical experience in most intricate and difficult cases, all of which have been successfully treated.

Having in that branch of my professional duties, to which I have more especially devoted my attention, treated some hundreds of cases with the utmost success both in Obstetrics and Gynæcology in every feature of disease, I am in a position to confidently offer the public my services with a certainty of success in each ailment.

I am aware that I am indebted to numerous patients for their friendly wishes and recommendations to such I take this opportunity of tendering my thanks again, assuring them of my continued devotion to the interests of those who may favor me with their confidence.

☞ Strict privacy observed in all cases and contracts for cure entered into.

AN ACKNOWLEDGMENT.
(By Kind Permission.)

I have much pleasure in giving Mrs. Bond a certificate and can confidently recommend her to any Lady requiring a thoroughly practical and experienced Nurse. She has been with me in conjunction with Dr. . . . . through a very critical illness and thanks to her care and constant attendance I have got safely over it. Indeed, she has been more like a mother to me than a Nurse, and I shall never forget her wherever I may be. The Doctor's opinion coincided exactly with hers in regard to my illness, and I consider her thoroughly qualified to conduct any case without the aid of a medical man, and trust that the Ladies of Bombay will prove her worth as I have done.

SARAH EDMUNDS.

Adelphi Family Hotel, Byculla, Bombay, 15th Sept., 1892.

TO MOFUSSIL AND UP-COUNTRY PATIENTS.

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COMMERCIAL INTELLIGENCE

THURSDAY EVENING, MARCH 23.

A FURTHER decline of 1-16d. per oz. took place in the price of Bar Silver in London yesterday, at 37 9-16d.; but 4 per cent. Rupee Securities were unchanged at £62 13-16; while in New York, the metal was ¼ cent lower, at 82¼ cents per oz., demand Exchange in London having further advanced to the same extent, to 4·87¾ dollars. The United States Treasury bought 279,000 ounces of Silver yesterday at 82·40 to 82·60 cents per ounce. Consols in London were unchanged yesterday at 98⅛; and Indian Sterling Loan at 109. The market rates of discount were unaltered. French Rentes in Paris were ¼ per cent. higher, at 97; Paris Exchange on London was a shade lower, at frcs. 25·16.

No regular allotments of Indian Council Bills or Wire Transfers were made yesterday; but a small amount of extra Bills on Bombay was allotted, at 1s. 2⅜d. It is announced that 60 lakhs will be offered again next week. The Exchange Banks further reduced their buying rate on India, at 30 days' sight, by ⅛d., making it stand 1s. 2 3-16d.

The Wheat Market was dull, and No. 1 Soft White on the spot in Liverpool was 1½d. per cental lower at 5s. 11½d., Ex Quay; White Delhi being quoted at 5s. 10d. per cental.

Cotton in Liverpool closed quiet last evening; Surats easier; and Arrivals firmer; the day's Sales having been 7,000 bales without any East Indians. Spot prices were all unchanged; but American Arrivals were 1-32d. higher in all positions, the extreme quotations being 4 55-64d. for March deliveries, and 4 15-16d. for July-August. The day's Imports were 4,000 bales. The Manchester Market was quiet but steady.

In New York, 9 cents was still the price of ready Mid.-Uplands yesterday; but June Futures were 6 points higher, at 9 cents. The Receipts at the U. S. Ports were 7,000 bales; and the following comparison is now shown between this season's figures and those in the two previous years for the same time:—

	1893.	1892.	1891.
Wednesday's Receipts...	7,000	7,000	14,000
Four days' do. ...	34,000	47,000	71,000
Since 1st Sept. 1892...	4,433,000	6,377,000	6,59,000

Here, Cotton has remained quiet in tone, and unchanged in value, with only a very moderate business passing. Exporters have bought 100 bales each of Broach, at Rs. 260; Amreli, at Rs. 245; and Khandwa, at Rs. 238¼; and they have contracted for 1,000 "Fully Good" Bhownugger, for May delivery, at Rs. 233; while the Mills have taken 600 bales, made up of 200 Sheagaum, at Rs. 235; and 100 each of Chalisgaum, at Rs. 219; Dhulia, at Rs. 225; Julgaum, at Rs. 230½; and Akola, at Rs. 237 per candy.

WHEAT remains neglected to a great extent by shippers, the feeling in the market being quiet and prices unchanged.

SEEDS have been taken to a moderate amount by exporters, in a steady market. The price of *Linseed* has advanced half an anna per cwt., say to Rs. 7-15 to Rs. 8-1 per candy; but other descriptions are unchanged in value.

The Receipts of Produce into Bombay yesterday were as follows:—

Cotton............................	10,380	bales.
Wheat............................	13,920	cwts.
Linseed	23,282	"
Rapeseed	15,761	"
Gingelly	6,374	"
Groundnuts	9,858	"
Castorseed	3,461	"
Rice	9,327	"

FREIGHTS are quiet, and quotations nominally unchanged, but no fresh business has been done to test them to-day.

EXCHANGE opened with a steadier feeling at 1s. 2⅜d. for Bank Telegraphic, and 1s. 2 13-32d. for Demand, at which there was no enquiry; and later rates hardened to 1s. 2 13-16d. and 1s. 2 7-16d., respectively, with a similar result, 1s. 2 7-16d. having been finally obtainable for Telegraphic. For three months' sight Credits 1s. 2 9-16d. was named for ready and forward delivery, at which a fair amount of business was done, and the rate, in sympathy with Bank remittance, gradually hardened, until, at the close, 1s. 2⅜d. was the best obtainable. We quote:—

Bank Bills on Demand	...1s. 2 7-16d.	per rupee
Do. Telegraphic	...1s. 2 13-32 to 7-16d.	"
Do. 3 months' sight	1s. 2 ½d.	"
Credits do.	...1s. 2 5-8d.	"
Francs do.	...1·53⅞.	"

The usual weekly official Return relating to Silver at the Mint gives the following figures:—

Value of Silver held on account of the Currency Department on the evening of the 15th March, 1893	Rs.	62,94,000
Add—Silver received during the week	"	16,25,000
	Rs.	79,19,000
Deduct—New Coin paid during the week	"	26,03,000
	Rs.	53,16,000
Bullion belonging to private individuals	"	11,03,000
	Rs.	64,19,000
Last Week	"	80,26,000

GOVERNMENT PAPER has been firm, at some further advance in rates for Fours, and this evening's final quotations were 105 5-16 for cash; 105½ for the end of this month; and 105 3-16 for April.

SHARES have been dealt in to a fair extent, and we note an advance in Cotton Mill shares of Rs. 30 in Southern India; of Rs. 20 in Indian Manufacturing; of Rs. 5 each in Luckmidas, Maneckji Petit, and Oriental; and of Rs. 2¼ in Jamshed, at our revised quotations. In Mill Scrip, Bombay Cotton, and New Berar have advanced Rs. 10 each Prince of Wales, and Volkart's Rs. 5 each; and Mercantile Rs. 2¼. Oriental Life shares are Rs. 18 higher.

HIGH COURT.—MARCH 24.

(Before the Hon'ble the CHIEF JUSTICE and the Hon'ble Mr. Justice BEYLEY.)

For Judgment.

762—H S Dikshit—Dhunjeebhoy Framjee vs T J Walsh and others—Bicknell M and M.

(Before the Hon'ble the CHIEF JUSTICE and the Hon'ble Mr. Justice STARLING.)

779—Payne G and S—The Badische Aniline and Soda Fabrick vs Maneckjee Shapurjee Katrak—Pestonjee R K.
768—Craigie L and O—John Sands and another vs Amerchand Fullockchand Javeri Sha and others—Wadia and G.
772—Little S N B—Lukhmidas Khimjee vs Amirchand Tul'okchand Javeri Sha and others—Wadia and G.
748—Payne G and S—Karmali Rahimbhai and others vs Ahmedbhai Habibhai and another—Janardhan and A and A H and D.

(Before the Hon'ble Mr. Justice PARSONS.)

Suits for Hearing and Final Disposal.
Postponed Long Causes.

458-92—Tyabjee and D—Nowlajee Futtajee and others vs Matoo Khana Roona Seuren Sethee—Payne G and S.
600-91—M N Saklatwall—Mahomed Ismail bin Keotboodin Kouncholay vs Moulvi Abdool Calur Jitekar and others—Nanu and H.
328-92—Nanu and H—Ruttonji Dorabjee Nanjee vs Furdunji Dorabjee Nanjee and other—Wadia and G and N and H.
440-91—In person—Jaikissondas Hurkissundas vs Cumbumpond Akilandaya—Bhaishunker and K.
300-92—Thakurdass D and C—Chimniram Mirajamul vs Tribhovandas Jagjivandas—Chitnis M M.
487-92—Tyabjee and D—Gordhandas Bhaidas vs Tribhowandas Ruttonjee Mody—Edgelow and G.

FOREIGN TELEGRAPHIC SERVICE.

LATEST dates of foreign messages received at Bombay from the United Kingdom during the 24 hours ending at 8 p.m. of the 23rd March, 1893.

(Difference in longitude allowed for)

Via.	Latest Date. D.	H.	M.	Time occupied in transmission. Hours.	Minutes
Turkey	..	..	..	0	..
Teheran	23	2	25 p.m.	0	33
Suez..................	23	2	45 p.m.	0	2

Time occupied in the transmission of messages to Bombay during the 24 hours ending 8 p.m. on 23rd March, 1893.

	Maximum Time. H.	M.	Minimum. H.	M.
From Calcutta	2	18	..	1
" Kurrachee	...	47	..	2
" Madras	...	39	..	1

THERMOMETER READINGS.

WEDNESDAY NIGHT, MARCH 22.

10 p.m.	75·5

THURSDAY NIGHT, MARCH 23

6 a.m.	71·6
10 a.m.	79·1
2 p.m.	82·1
4 p.m.	81·9

DOMESTIC OCCURRENCES.

[THE CHARGE OF NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTH.

KEENE—March 18, at Rawalpindi, the wife of C J Keene, North-Western Railway, of a son.

MARRIAGES.

HUTCHISON—TEASDALE—February 27, by the Revd G.B Westenhont, William Allan Hutchison, Traffic Department North-Western Railway, to Mary, eldest daughter of Thomas Whighan Teasdale, Traffic Department, North-Westen Railway, Saharanpur.

KELWAY-BAMBER—McGREGOR—March 15, at St John's Church, Montghyr, by the Revd S Scott, Herbert Kelway-Bamber, eldest son of Henry Kelway-Bamber, Little Waltham Lodge, Chelmsford to Lizzie, eldest daughter of the late Surgn-Major John MacGregor, Indian Medical Service. N-W-P.

DEATHS.

WALKER—March 11, at her residence, Middleton House, Richmond Town, Bengalore, Sarah Walker, widow of the late Capt Walker, of the Barque Sarah, and daughter of the late Major Denton, aged 75 years, 3 months and 17 days.

WISEMAN—March 16, at Dehra Ismail Khan, Wiseman, Executive Engineer, State Railways, aged 49.

The Bombay Gazette

FRIDAY, MARCH 24, 1893.

THE Budget for 1893-94, which was laid before the Viceroy's Council and the Editor's table at noon yesterday, is in many respects the most remarkable exposition of the Indian financial problem that has yet seen the light. The candour with which Sir David Barbour sets forth the facts in all their gravity, and admits that they are disheartening is, perhaps, the one reassuring element in a situation which is more than threatening. When the rupee almost touches one and two pence farthing, and the Secretary of State only sells Rs. 10,000 of Council Bills, as was the case on Wednesday, no one will look for much that is cheering in the Budget for the ensuing year. By perhaps fortunate chance this is the first Financial Statement, not proposing a new tax, which will be placed before the Legislative Council for discussion. The members of the Viceroy's enlarged Council will have every opportunity of studying the financial situation. They will be able to offer the Government useful suggestions if the Herschell Committee do not succeed in devising a satisfactory remedy. They can indicate their preference for one or the other of the three alternatives which are indicated in the Section of the Statement devoted to the consideration of the "Present Situation" and "Future Policy." The immediate problem is to make good the loss of over four crores of rupees by the fall in the value of the rupee in the last two years. The fall is still going on, and may at any moment become catastrophic. It will be for members of Council to say whether they prefer (1) a large increase of taxation; or (2) sweeping retrenchments; or (3) currency reform. The great desideratum is a remedy which will place the currency on a footing that will restore the financial equilibrium without resorting to crushing taxation or to retrenchments which would imperil the security of the Empire by diminishing its military strength or impair and cripple every branch of the civil administration. The pages of the Financial Statement, which will be most eagerly studied and canvassed are those which refer to this problem. Sir David Barbour does not himself propose a solution of it. He declines to anticipate the recommendation of the Herschell Committee which was expressly appointed to suggest a remedy—if any can be found—for admitted evils which in the words of the Bombay Chamber of Commerce render business calculations impossible and reduce commerce to mere speculative adventure. The deliberations of the Committee are secret, and the Government of India have no information as to what will be the nature of their report or whether there will be a unanimous report. It is now generally expected that there will be two differing Reports. That Lord Kimberley takes an interest in the matter is evidenced from the fact that his lordship has informed the Government of India that the decision on the Indian currency question can not be deferred much longer. Under these circumstances the Government have, as commonsense dictated, decided to await the decision of the Home authorities before committing itself to some course, which the event might prove to be unnecessary or inadequate. The measures which will have to be adopted to restore the equilibrium between revenue and expenditure, it is frankly stated, "must necessarily be of a stringent and exceptional nature." There is no beating about the bush. The drastic character of the measures which must be taken in default of currency reform, and their manifest inadequacy as a final remedy are plainly indicated. "The immediate restoration of equilibrium would require the imposition of heavy taxation or a large reduction of expenditure; and yet neither this taxation nor a reduction of expenditure, or even a combination of both means, would be final, or anything better than a temporary makeshift if the currency question is not settled, and measures that might suffice to meet the existing deficit would in my opinion be wholly inadequate if the United States ceased to purchase silver." The Government have rightly declined to take any step which might in the course of a few weeks turn out to be either mistaken or inadequate to meet the real requirements of the case. Additional taxation will not be necessary if the currency be placed on a footing which will render the Government independent of the fluctuations of the silver market; and the same consideration applies to the unsettlement of the administration of the country by precipitate retrenchments which would destroy the efficiency of the various departments. As we anticipated would be the case, the Government of India have issued a Budget, which accepts the deficit and makes no attempt to supply the four crores which the losses by exchange in the last two years have left as an inheritance to the new financial year. This is the course which the circumstances prescribed as we pointed out when the delay in the drawing up of the report of Lord Herschell's Committee made it evident that no definite course could be taken before the Budget was framed. The present Budget is a provisional one, which leaves the question of permanent ways and means to be dealt with when the Report of the Committee is completed. It will rest with the Home authorities to come to a decision as to the course to be taken in regard to the Indian currency system which has broken down under the intolerable strain to which it has been subjected, and it is almost a matter of course that the Secretary of State will be guided by the recommendations of the Committee of Experts which he himself called together to advise the Government.

Sir David Barbour does not conceal from himself that a Budget which simply chronicles a deficit and makes no provision for meeting it requires to be justified by very cogent reasoning. With a deficit in the revised estimates of the present year amounting to Rx. 1,081,900, and in the estimates of the year 1893-94 of Rx. 1, 595,100; with the prospects for the future disheartening, the fluctuations at variance with the claims of Government servants grievously affected by the heavy fall in exchange calling for redress, which must involve additional increase of expenditure, Sir David Barbour acknowledges that the natural and ordinary course would be to at once take measures to establish an equilbrium. But measures which would suffice to meet existing obligations would not suffice to meet the further losses which are certain to arise from the continued fall of silver. If the American silver purchases are stopped it is calculated that in addition to the silver now imported into India—Rx. 13,000,000 for the present year—Rx. 8,000,000 at least will be imported and utterly disorganise exchange. What measures can be taken to guard against this contingency? Any conceivable additional taxation and savings from retrenchment would be swallowed up and disappear—as the four millions of extra taxation imposed since 1886 have disappeared, and leave no trace in the by no means unlikely event of the repeal of the American Silver Acts. On the other hand, fluctuations in exchange would no longer threaten disaster if the currency were placed on a different basis and made independent of the accidents of American speculation. The currency question dominates the whole situation. Were exchange to go up one penny the existing deficit would disappear. Until it be decided by the competent authorities what steps are practicable the Finance Secretary holds that it is best to defer action. But even on the brink of the precipice people do not always abandon the hope of not falling over. Sir David Barbour concludes his summing up of the situation with reassuring words. "Even under present circumstances," he writes, "while the horizon is dark with the approach of what may prove to be the greatest financial convulsion of the present century, I do not draw back from the opinion I formerly expressed that the revenues of India are adequate to meet her wants; but I wish to say in the most emphatic terms that if the Ship of State is to ride successfully through the storm which she is now entering, our measures must be taken in due time, must be regulated by prudence and forethought, and must be carried into execution with strict regard to economy."

PARTY strife ran high at the end of last month in Kansas, where might seems to be right, and a minority of votes is compensated by a majority of Winchester rifles and edge-tools. When the election to the Lower House of the State Legislature was at an end, each party claimed a victory, and marched down to Topeka to take possession of the House. For some time as each party claimed to be the legal body, one sat in the morning, the other in the afternoon. This, however, grew tiresome to both, and on the 14th ultimo, the Populists, taking possession of the capitol, and prepared for a siege. The "Populists" are a Third Party which is springing up and in some localities holds the balance between the Democrats and the Republicans. Sergeants-at-arms were sworn in and all the doors were barricaded. When on the following morning the Republicans arrived they were laughed at on demanding admittance. Having obtained reinforcements they repeated the request. The Populists in reply flourished clubs, revolvers, and Winchesters. Eventually a Republican succeeded in effecting an entrance from the rear and calling out to his friends below to "come on" they took the place by storm, driving the Populist guards before them to the heavy doors which closed on the main hall. Here the Speaker, who was with the Republicans, exercised his authority with a sledge hammer and with one stroke smashed a panel in the door. A fragment of the wood was employed by a Populist member as an argument against further aggression by the Republicans. The wood was returned to the Populist side, striking a member on the head. Upon this a Populist guard raised his Winchester, and was about to fire when he found himself covered by two revolvers of Republican guardsmen. Finally the Populists gave way, and the Republicans, adopting the tactics of their newly-ejected opponents, barricaded the place, and provisioned it. The Populists sought military aid. Guns loaded with shot were run out from the Arsenal and pointed against the building. But the militiamen refused to operate against Republicans. Colonel Hughes of the Third Regiment refused to act, and was relieved of his command. But hundreds of troops were marched to the place, and as a local correspondent wired to New York, Topeka looked much like a camp with two armies waiting for battle. Fortunately for both parties, the battle has not come off. The matter of right is to be settled by the United States Senate, the thrilling experiences of the rival Parties would seem almost to reach the level of Goanese electioneering. But the probabilities are that the picturesque details was merely meant "to give artistic verisimilitude to a bald and uninteresting narrative."

BY their victory on Wednesday Oxford has brought its record of winning to twenty-seven races against Cambridge's twenty-two, and has now for four years in succession carried off the palm. The first race between the Universities was rowed in 1829, and an interval of seven years elapsed before the next race was run. Between 1841 and 1856 the race was not a regular yearly fixture, but since the latter year it has been an annual event in which Englishmen in all parts of the world have taken the deepest interest. Up to 1845 the race was rowed in ordinary river boats, for it was not until a year later that the outrigger was introduced. Eleven years afterwards, the keel-less boat now used was first adopted. Only twenty years ago the sliding seat was employed for the first time. Cambridge has now been beaten four years in succession, but her luck may be expected to change for from 1886 to 1889, both years inclusive, Cambridge had four successive victories. Commencing in 1861 Oxford was successful nine years running. Some of Oxford's wins have been very decisive ones. The greatest of Cambridge's triumphs was eight lengths in 1876, the other victories, with the exception of a five in 1888, being very narrow indeed. But Oxford can boast of fours, sixes, sevens, and tens. There were two races in 1849, but the second one was not decided, a foul being merely recorded. In 1859 the Cambridge boat sunk, and Oxford was declared the winner. Only once has a dead-heat been pulled. Before the mail left the chances were considered equal, and the aggregate weights of the respective crews were the same within a couple of pounds. Each crew showed very good form. Alterations at Barnes' Bridge during the practice rowing threatened to interfere with the water-way, and necessitate a change from the reaches that have been the course for the last half century. The prospect did not please either the public or the oarsmen. The presidents of the boat-clubs of the two Universities together inspected the locality on the 2nd instant and came to the conclusion that the available space was sufficient to allow of two boats proceeding abreast, provided the coxswains were careful it was agreed not to change it. It was suggested that the obstructing piles should be removed, but no funds were available. More importance than usual attached to the toss for stations. Reuter gives no information as to time or distance between the opposing crews.

A TELEGRAM from Bathurst, the capital of the Gambia river territory, reports that a French official has hauled down the British flag at Panchang, in Saloun or Salum country under the impression that the tricolour should be flying in its place. So serious is the affront considered that the British gunboat Alecto had steamed up the Gambia. The presence of a gunboat has usually a wholesome effect in dealing with alien land-grabbing. French territory and English interlock so perplexingly in Western Africa that the difficulty may be attributable to an error of judgment, or the excessive zeal of a newly appointed official rather than any attempt to annex territory which belongs to another nation. A new delimitation of frontier may be necessary. For years past the avowed object of the French in North-West Africa has been to found a great French Empire. Inspired with a desire to help forward the realisation of this dream and his own advancement nothing is more likely than the offending Governor considered himself doing the best thing possible for himself and his country. Were it not that a sentimental value attaches to Gambia as the oldest of our possessions in West Africa, it would not perhaps, be a matter for much regret had the French Governor seized the entire territory which though two thousand miles in area has a population less than that of Byculla, and has an Administrator, an Executive, and a Legislative Council to govern it. Only forty-five whites could be found in the whole of the Gambia territory when the Census of 1891 was taken, and most of its exports go to Marseilles. The Portuguese discovered the territory, but Queen Elizabeth in the year of the Armada granted to a British Company the right to trade with the Gambia. Both French and Portuguese merchants proved formidable rivals, and it was not until the treaty of Versailles, a hundred years ago, that it was recognised as British terrritory. It is improbable that any French official would interfere with the British flag on actual British territory. Panchang is presumably situated where the limits of the French and British spheres of influence meet, and the question of right will be decided without much difficulty.

IT is satisfactory to learn that the portentous increase in the Secretary of State's drawings those of the present year amounting to £17,200,000 and in the next to £18,700,000—a magnificent total of £35,900,000 in the two years—does not mean a permanent increase in the Home Charges. In the Budget Statement it is pointed out that the increase is largely due to payments for railway stores—which of course implies a proportionate extension of railway activity in India—and to repayments of money received in former years from Railway Companies. These payments, though admittedly inconvenient at the present time, and making a considerable temporary addition to Home disbursements, "will have a beneficial effect on the balance of India's indebtedness in the future."

IT is notified in General Orders published yesterday that Lieutenant-General Sir J. Hudson, having been appointed to the Command of the Bombay Army, is expected to arrive here on Sunday next by the P. and O. steamer Siam, and will be received with all the honours due to his rank.

THE Ven. Archdeacon A. Goldwyer-Lewis, B.D., is to do duty at the Presidency, and the Rev. F. N. Hill, M.A., to act as Senior Presidency Chaplain, at the Cathedral.

MR. H. A. ACWORTH, C.S., Captain Hext, R.N., Lieutenant-Colonel Firebrace, R.E., and J. N. Campbell have been reappointed to the Bombay Port Trust.

MR. E. L. CAPPEL, I. C. S., Director of Land Records and Agriculture, has been allowed privilege leave for three months; Mr. Ozanne will resume the duties.

MR. R. C. WROUGHTON, Forest Department, has been allowed a year's furlough.

CONSEQUENT on the retirement of Brigade-Surgeon Lieutenant-Colonel Grey Brigade-Surgeon Lieutenant-Colonel Maconachie will relinquish the first Presidency Surgency and retain his other duties as at present; Surgeon-Major Hatch will be Senior Surgeon, J. J. Hospital; Surgeon-Major H. P. Dimmock will be Presidency Surgeon, first district; and Surgeon-Captain Quicke, Second Surgeon, J. J. Hospital.

CONSEQUENT on the absence on leave of Colonel Wilson the following acting appointments have been made:—Mr. R. H. Vincent as Commissioner of Police, Bombay; Mr. M. Kennedy, as District Superintendent, Shikarpur; Mr. E. C. Cox, at Karachi; Mr H. N. Alexander, Hyderabad; and Mr. C. McIver to relieve Mr. Cox.

AN *Indian Planters' Gazette* special makes the following announcement as to the Calcutta Turf Club Stewards:—It is stated on reliable authority that the Stewards elected at the annual general meeting of the Calcutta Turf Club, on Wednesday last, are going to tender their resignation, in a body, at a special meeting of the Club, to be called on the 6th proximo. This will probably result in the election of a body of Stewards outside the Capital. We make this statement regarding the resignation on the best authority."

THE total number of deaths registered in Bombay during the week ending March 21 was 430, giving a death-rate of 25·69 per annum per thousand as against 32·90 the corresponding period of last year, and 32·60 the average over the past five years. Of the total number 87 died from fevers; 5, small-pox; 10 measles; 70, phthisis; 1, cholera; 24, diseases of the nervous system: 95, affections of the respiratory organs; 23, diarrhœa; 6, dysentery; 24, still-born; 26, old age and debility; 7, accidents and violence. The classified list of deaths shows:—Buddhist or Jain, 16; Brahmin, 17; Bhattia, 3; Hindu of other caste, 215; Hindu outcaste, 40; Mussalman, 108; Parsee, 11; Jew, 4; Native Christian, 8; Eurasian, 3; European, 4; Negro-African, 1. The total number of births was 223 as against 267 the corresponding period of last year, and 275 the average over the past five years.

DR. S. K. NARIMAN, Assistant Professor of Veterinary Science and Resident Veterinary Officer at the Bombay College, has been granted leave out of India for nine months.

MR. E. G. GAHAGAN, P. W. D., has been allowed furlough on medical certificate for 161 days.

MR. G. S. CURTIS, I.C.S., Assistant Collector of Ahmedabad, has been granted privilege leave for three months.

MR. P. H. DUSTOOR, Fourth Presidency Magistrate, has been allowed three months' privilege leave.

MR. P. C. H. SNOW, C. S., has been allowed furlough for nine months and twenty-three days.

NEWS has reached Peshawar that the Amir is getting better again from his illness. It is further reported that the Amir has no idea of ever receiving the Mission, but is said to be very much engaged, although ill, in political affairs.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

THE UNIVERSITY BOAT RACE.

LONDON, March 22.

The University Boat Race, which was rowed to-day, was won by the Oxford boat, which came in one length ahead of Cambridge.

THE SIAM FRONTIER QUESTION.

The *Standard* in a telegram from Bangkok states that Siam has finally rejected the French claims to the Mekong frontier line.

Later.

The Siamese Minister in London discredits the statement made by the *Standard* that the Siamese Government had finally rejected the French claims to the Mekong frontier, and says that such a peremptory and off-hand proceeding is highly unlikely.

LORD SALISBURY'S ULSTER TOUR.

It is hoped that Lord Salisbury will be well enough to keep his promised engagements in Ulster.

PARISH COUNCIL'S BILL.

Mr. Fowler has introduced a Bill in the Commons for creating a Parish Council in every Parish, with a population of three hundred and upwards, and giving them large powers.

ACCIDENT TO A MAN-OF-WAR.

LONDON, March 23.

H. M. S. Undaunted, in leaving Alexandria yesterday, struck on a rock, but was floated off and returned to port for repairs.

THE OUTRAGE TO THE BRITISH FLAG.

Later news from Bathurst states that the British flag was hauled down at Panchang, in the Saloun country, within the British sphere of influence, by the French Governor of the adjoining district.

THE FUNERAL OF M. JULES FERRY.

PARIS, March 22.

The State funeral of the late M. Jules Ferry took place to-day.

His remains were conveyed with great pomp from the Senate to the railway station, and thence taken to his native town in the Vosges Department for interment.

SIR GEORGE WHITE.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, March 23.

Sir George White, on arrival at Bombay, will possibly join Lord Roberts at Jodhpur, returning again to Bombay to take over the formal charge of the Commander-in-Chiefship.

GLOOMY PROSPECTS OF RABI CROPS IN LOWER BENGAL.

Heavy and continuous rain has fallen at Calcutta and reports are growing more gloomy regarding the prospects of rabi crops in Lower Bengal.

CHANGES AND IMPROVEMENTS EFFECTED DURING LORD ROBERTS' TENURE.

Lord Roberts, before leaving India, will, the *Pioneer* understands, furnish the Government of India a memorandum showing the changes and improvements effected in the administration and reorganisation of the army during his seven years' tenure of office. It should be a splendid record of hard and untiring work.

CHANGES IN THE ALLAHABAD CIVIL SERVICE.

Mr. F. N. Wright, Commissioner, Allahabad, has abandoned the intention of taking privilege leave next month; Mr. H. B. Finlay, who was to have officiated goes, it is understood, as Judge to Fyzabad until July, when he will take over the Gorakhpore Commissionership from Mr. Ferrar, who is then going on leave.

KACHIN NEWS.

Although the Kachin rising in the south-east of Bhamo has collapsed no sooner had Major Hamman's column returned to Namkhan than news had been received of a Chinese raiding party having crossed the frontier and reached Moncho, fifteen miles south of Salen, where Lieutenant Williams was killed. Major Hammans has to move upon Moncho in order to test the truth of the report.

ENTERTAINMENT TO GENERAL KINLOCH.

General Kinloch and Colonel R. M. Clifford, who are both about to leave the station for Peshawar, the General to command with Colonel Clifford as Assistant Adjutant. The General and Colonel Clifford were entertained at a dinner at the N.-W. Provinces, Club, at Allahabad, on Wednesday night. Mr. Wright, Commissioner, was in the chair, and there were over sixty gentlemen present. General Kinloch's health was proposed by the chairman; and Colonel Clifford's by Dr. Hall, and Mrs. Kinloch's by Sir John Edge. All the toasts, it is needless to say, were most heartily drunk.

THE MERGUI PEARL FISHING DISPUTE.

Papers relating to the Mergui Pearl Fishing Dispute have now been sent by the Government of India to England for advice.

TRANSFER OF MILITLARY WORKS TO THE P. W. DEPARTMENT.

The Wuntho Public Works Division will next month be amalgamated with that of Kaba. Orders have been received at Rangoon for the transfer of Military Works at that post— the Mandalay Defence Works being excluded from Military Works—to the Public Works Department, and the latter are now taking them over.

A TECHNICAL SCHOOL FOR RANGOON.

The Government of India has sanctioned the establishment of a Technical School for Engineering in connection with the Rangoon College for the training of Burmans for service in Upper and Lower Subordinate Grades of the Public Works Department.

POLO TOURNAMENT AT ALLAHABAD.

The final ties, in the Allahabad Polo Tournament, for the Challenge Cup, presented by the late Mr. C. J. Connell, were played off this evening on the Volunteer Parade Ground, between the West Yorkshire Regiment from Sitapar, the holders of the trophy last year, and the 8th Bengal Cavalry. The former team played a good individual game, and were infinitely better mounted than their oponent. The Cavalry, on the other hand, lacked schooling, and the West Yorkshire men won by eight actuals and seven subsidiaries to the Cavalry's three actuals. It was of brilliant victory.

THE MADRAS DIOCESAN CHURCH COUNCIL.

(FROM OUR OWN CORRESPONDENT.)

MADRAS, March 23.

After a long discussion the Madras Diocesan Church Council to-day resolved that this council recognise its bounden duty to take personally and collectively deep and active interest in the amelioration of the condition of their European, Anglo-Indian, and Eurasian brethren—(1) by continuous efforts to secure for their children sound practical education, based upon definite religious teaching; (2) by endeavouring to obtain for them such employment as they may be fitted for; and (3) by helping to improve or change their social surroundings. The council also resolved that a number of the clergy ministering to the spiritual wants of the European and Anglo-Indian community of this diocese is insufficient, and that special steps should be taken to remedy this deficiency, and that the Bishop be respectfully requested to urge upon the Government that it is as much responsible for the spiritual welfare of Anglo-Indians and Eurasians as for its soldiers and civil servants.

THE HYDERABAD PAMPHLET SCANDAL.

CONCLUSION OF MR. INVERARITY'S ADDRESS.

(FROM OUR OWN CORRESPONDENT.)

HYDERABAD, March 23.

Mr. Inverarity resumed his speech to-day, and said that it had been stated that the Minister's conduct at the commencement of the enquiry would somehow or other enable the court to determine the truth of the issue of the case. It was not necessary, Mr. Inverarity said, to enter into the defence of the Minister's conduct. He would only say that those letters which had been put in evidence as showing what enquiry was made of the Hyderabad officials, whose names were mentioned in the pamphlet proved that they were anything but improper. They were what one would have expected under the circumstances. As to the Minister's conduct in stopping Colonel Ludlow's enquiry Mr. Inverarity submitted it was perfectly right that the enquiries should not be made as to Gertrude Donnelly's character amongst the persons who were probably parties to the publication of the pamphlet. Another thing with regard to the Minister which had been suggested was that he had taken off the file a letter, which would have gone against Mehdi Hassan's case. That was a very grave charge, but Mr. Inverarity considered it was sufficiently met by the fact that at the very commencement of the case Mehdi Hassan had produced a printed copy of a letter dealing with the publication of the evidence. Mr. Inverarity considered it was much to be regretted that it had not been put forward as a ground for an acquittal at an earlier stage. He said it was not fair to the prosecution to adopt those tactics, and throw as much mud as possible at Mrs. Mehdi Hassan, and then when they had done that contend that the court had absolutely no jurisdiction, and depart laughing up in their sleeves. The only inference they could draw from that was that they had no plea on that point, for it was impossible to conceive they would not have put it forward at an earlier stage of the enquiry, and decided the question at once and save the enormous expense of a protracted enquiry. Examining the evidence itself counsel contended there was every reason to believe it to be true, and particularly to rely upon the evidence of Connor, who had made the statements on his death-bed. Moreover, counsel contended if evidence had been in existence as to the publication taking place under other circumstances, the defence could have given evidence on the point. Concluding his address, which has extended over five days, Mr. Inverarity thanked his worship Mr. Bosanquet for the great attention he had given to his address, and he trusted that in putting forward the points he had conceived it his duty to draw attention to he hoped that he had been supported by the evidence, and that those points were perfectly fair. He trusted his Worship would be satisfied that there was no foundation of the atrocious story told against Mrs. Mehdi Hassan.

Mr. Eardley Norton applied to the Court for Mittra to be permitted to go out of the jurisdiction of the court on consideration of his health, pending judgment. His worship refused.

The court then adjourned for a fortnight.

DEPARTURE OF LORD ROBERTS.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, March 23.

Lord Roberts left Calcutta to-day, and the departure was made an occasion of public ovation. The streets were lined with troops, with guards-of-honour at the station, and a very large concourse of people to bid him farewell.

THE KIDDERPORE DOCKS.

The Port Commissioners decided practically to close the Kidderpore Docks till the shipping community avails itself more largely of them. Nearly all the employes are to get a month's notice. It is rumoured that Government are going to take over and work the docks.

THE SUPREME LEGISLATIVE COUNCIL.

At the Viceregal Council to-day Sir David Barbour read the Financial Statement. It will be discussed at the next meeting of the Council. The report of the Land Acquisition Amendment Act was presented, and the Inland Emigration Amendment Act was passed after several amendments were discussed, some of which were passed and others rejected.

A CHURCH FOR NATIVE CHRISTIANS.

(FROM OUR OWN CORRESPONDENT.)

POONA, March 23.

Mrs. Mylne, wife of the Lord Bishop of Bombay, laid the foundation-stone to-day of a new church to be built for the special benefit of Native Christians belonging to the Church Missionary Society, opposite the Church of Scotland Zenana Mission, the plot of ground, belonging to the Sassoon family has been purchased from them for Rs. 25,000. The building itself will cost seven thousand rupees. Large number of spectators were present. A procession of the clergy and choristers was formed and marched to the place whilst a hymn was being sung. A special service in Mahrathi was gone through, and the stone was laid by Mrs. Mylne, to whom a silver trowel was handed by Mrs. Appaji. The ceremony terminated by the procession going again to its first place.

DEATH OF MR. JUSTICE ANANDRAO SAKARAM BARVE.

(FROM A CORRESPONDENT.)

BARODA, March 23.

Sad news of the death of Mr. Justice Anandrao Sakaram Barve, Second Judge, Varisht (High) Court, Baroda, being announced, both the bench and bar expressed their sincere regret, and the Chief Justice ordered all the courts to be closed to-day.

[REUTER'S TELEGRAM.]

STEAMER MOVEMENTS.

LIVERPOOL, March 22.

The City Line steamer City of Perth arrived here from Bombay this afternoon.

COLOMBO, March 23.

Austrian Lloyd's steamer Gisela from China arrived.

P. and O. Steamer Clyde from Calcutta arrived.

The Italian steamer Bormida left Penang for Bombay on the 22nd inst.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, March 22.

The Liverpool Cotton Market closed quiet. Surats easier.

Good Dhollera	4 7-16
The Manchester Market has been quiet but steady.	
2¾ per cent. Consols	98⅛
3 per cent. Rentes	97
3½ per cent. Sterling Loan	109
4 per cent. Rupee Paper	62 13-16
Bar Silver	37 9-16
Exchange on India 30 day's sight...	1 2 3-16

MR. RONALD SMEDLEY'S RECITAL.

We would remind our readers that to-morrow evening, at the Gaiety Theatre, Mr. Ronald Smedley, the popular reciter, will give a recital. His Excellency the Governer and Lady Harris have promised to be present, and seats are being briskly booked at Messrs. Soundy and Co's. Mr. Smedley's programme is a long and varied one, "grave and gay, lively and severe," each finding a place in his repertoire. The entertainment will be well worthy of patronage.

When the Archduchess Margaret, now Duchess Albert of Wurtemberg, was convalescent from her severe illness little more than a year ago she gave, says a Vienna correspondent, a votive present to the Virgin of Continual Relief, where her brothers and sisters were used to pray for her recovery. The present was a golden heart with a large ruby in the middle, to which two chains were fastened. To these chains were attached gold rings, one with a large emerald which had been in the Archduchess' possession. Early the other morning a poor woman who performs her devotions at this shrine every day, discovered that the trinket was missing, and gave notice to the priest in the confessional, saying she had seen a young man with a crumpled cloak that looked as if he had been hiding in some corner, glide out of the church in a suspicious manner. The votive heart and ring are [illegible]th 2,000 florins.

NEWS OF THE DAY.

The Budget Summary which was issued yesterday is as follows:—(*a*) The accounts of 1891-92 have closed with a surplus of Rx. 467,535. (*b*) The revised estimates of 1892-93 show a deficit of Rx. 1,081,900 against a surplus of Rx. 146,600 shown in the Budget Estimates of the year. The sterling expenditure has considerably exceeded the Budget Estimates. The expenditure in India has, on the whole, been less than the Estimates, a considerable increase in the military expenditure having been more than counterbalanced by the large saving in opium expenditure, in consequence of the failure of the crop. The revenue has shown satisfactory progress. If the rate of exchange taken in the Budget Estimates (at 1s. 4d. to the rupee) had been realised there would have been a surplus somewhat higher than that shown in the Budget Estimates. But the fall in the rate of exchange to 1s. 3d. has caused an increase of expenditure of Rx. 1,635,300, and converted the surplus into a heavy deficit. (*c*) The Budget Estimates of 1893-94 show a deficit of Rx. 1,595,100. (*d*) The main cause of the deficit of Rx. 1,595,100 is the fall in the rate of exchange. The currency question is now under consideration of the Secretary of State. Till he has decided what action, if any, should be taken in regard to currency, it is impossible to say whether the deficit in the coming year will be of the amount shown in the Budget Estimates or whether it will be largely increased, or will disappear, and become a surplus. The decision of the Secretary of State is expected to be not much longer delayed, and in the circumstances just stated the Government of India have postponed for the present the determination of measures to be taken to place its finances in equilibrium. (*e*) The rate of exchange is taken at 1s. 2⅞d., and at that rate the direct addition to the expenditure caused by the fall from 1s. 4d. is estimated at Rx. 1,989,400. (*f*) The sterling expenditure will be somewhat less than in the Budget Estimates of 1892-93. The expenditure in India will, on the other hand, be considerably higher. The estimate of the net revenue from opium is taken at Rx. 5,061,200, being lower than the amount taken for any of the last twenty-two years. A substantial improvement in railway revenue and in revenues generally is anticipated. (*g*) The capital expenditure on railways and irrigation works, not charged against revenue, is estimated at Rx. 3,986,700 in 1892-93, and at Rx. 3,550,000 in 1893-94. These sums are in addition to Rx. 1,215,400 charged against the Revenue and Famine Grant in 1892-93, and Rx. 1,119,300 charged against the Famine Grant in 1893-94. (*h*) It is expected that the Secretary of State will, in 1893-94, sell Council Bills to the amount of £18,700,000, and raise a loan of £1,300,000 for the discharge of railway debentures. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amount to be obtained by bills or raised by loan as he may find occasion. (*i*) The estimates provide for the issue of a loan in India of Rx. 3,000,000. Full liberty is, however, reserved to Government to raise a smaller or larger loan, or not to raise a loan at all, if it should appear later that none is required. (*j*) The dominant factor influencing the financial position of India at the present time is the rate of exchange. If that rate rises as high as 1s. 4d., the deficit shown in the Budget Estimates will disappear. If it falls still further the deficit will be further increased. It is impossible for Government to decide what measures should be taken for the restoration of the financial equilibrium until the home authorities have given their decision on the Currency Question. The text of the statement is reproduced as a supplement to to-day's issue.

The famous Kashmir murder case begins early next month at Montgomery. The Government have approved of the proposal of the Officiating Resident in Kashmir that he should issue a certificate, under section 188 of the Code of Criminal Procedure, for trial by a competent court in British India of such persons, being natives of India and subjects of Her Majesty, as are charged with having taken part, whether as principals or as abettors, in Sawal Singh's murder. Colonel Barr has issued a certificate accordingly. The case was placed in the hands of the Inspector-General of Police and the Government Advocate for necessary action as above.

Colonel Tomkins, R. E., succeeds General Sanford, R. E., as Director-General of Military Works and Fortifications, the latter's extension, which was recommended from India, having been refused.

The Secretary of State for India recently informed the Government of India that the promoters of the Tinnevelly-Quilon Railway were prepared to pay guaranteed interest at the rate of 1s. 2d. the rupee, and wished to know whether the proposal met with the wishes of the Travancore Government. The Madras Government, upon enquiry, has replied that the Travancore Durbar agrees with the Secretary of State in considering this a fair rate for both parties.

Mr. Groves, Joint Secretary to the Government of Mysore for Railways, is now on a visit to Malabar in connection with the scheme which the Government of Mysore has under consideration for connecting that province by rail with the western coast. Mr Groves is charged with the duty of carrying out reconnaisances of the country with a view to determine the alignment of the proposed railway. He will also confer with the leading officials and merchants of the District as to how far the contemplated extension will be remunerative.

From the 11th to the 17th instant, 1 European 9 East Indians, 19 Native Christians, 249 Hindus, and 42 Mahomedans died within Municipal limits in Madras, making a total of 320 persons. The average of the corresponding week for the ten previous years was 317. The deaths are thus classified:—1 from small-pox, 28 from measles, 112 from fevers, 28 from dysentery, 10 from diarrhœa, and 141 from other diseases. The death-rate in the week under notice was 36·7 per 1,000 per annum. The mean of the previous years was 36·4 per 1,000 per annum.

There is a prospect of a bumper harvest of wheat in the Punjab. The area under this crop is over one-sixth greater than that of last year, and the outturn is estimated at 16 annas.

Mr. S. Loane, Mechanical Engineer of the Madras Municipality, has been appointed by Government to act as Engineer during the absence on leave of Mr. R. E. Ellis.

Writing to the local Government in 1891, the Government of India said they were willing to prohibit the use of opium in Lower as in Upper Burma, provided they were satisfied on three points: first, that the evil was as great as represented; secondly, that prohibition was practicable; thirdly, that it would not entail evils as great as those it was designed to remove. District Officers prepared reports on these points and almost with one accord they reported in favour of prohibition. The returns, it is said, showed that eighty thousand Burmans, mostly heads of families, were habitual opium consumers, that is about two per cent. of the whole population. They reported, too, that the opium habit was spreading notwithstanding past repressive measures. All officers agreed that, unlike the Chinese and the Indians who take the drug in moderate quantities all their lives without any apparent injury, the Burman takes it merely for the pleasurable excitement of the thing. As to the question whether prohibition was practicable, the great weight of opinion was that it is. Sir A. Mackenzie and Mr. Smeaton strongly held it to be so, especially as the village system, which is incorporated with our system, enables us to work through the headmen. Mr. Fryer however, thinks that absolute prohibition is impossible. It seems clear that hitherto the chief smuggling has been by licensees, the licit furnishing good screen for illicit sale of the drug. The officers who reported in favour of prohibition instance the case of Upper Burma. When we annexed the country a large proportion of the Upper Burmans were addicted to opium, and officers who took part in the expedition record that enormous stores were found in Mandalay. Now the drug is unknown in many districts of Upper Burma. It was urged that if the policy was successful in Upper Burma, why not in Lower Burma? It was on these grounds that the Secretary of State sanctioned the recent step.

According to our maps it is eighty miles from Chilas to Palas, but the nature of the road along the Indus is little known. The southern tribesmen seem, however, to have made up their minds to act on their own account, and they marched upon Chilas fort with the evident intention of destroying the garrison. They failed in their attack, but our losses were heavy, considering the small number of men engaged. Whether they will make another attempt is doubtful, but it is a wise precaution to reinforce Chilas at once. According to Biddulph the fighting-men of Koli number 3,000, of Palas with its allies 5,000, and Puttun about 4,000. These figures have doubtless been greatly magnified in native reports, and only a small percentage of the tribesmen would move any distance from their homes; but the fact that even 1,500, could be got together for the surprise of Chilas fort, shows that their strength is not to be despised. This force, moreover, was only the vanguard of the tribesmen, and it is still by no means certain that the main body has dispersed. Every precaution, therefore, will have to be taken to guard against a fresh attack. Fortunately communication between Chilas, Bunji and Gilgit remains open, and reinforcements, additional to those already sent, can be despatched if necessity arises. A further outbreak of hostility may bring about the opening out of the whole route along the river, for Koli and Palas can be really more easily reached from the Abbottabad direction than from Bunji.

The circular regulating the sale of opium in Lower Burma, which has just been issued by the Local Government in accordance with the instructions of the Secretary of State, follows the lines of the memorandum by Sir Alexander Mackenzie, to which we called attention in the spring of last year. To understand the position it is necessary to remember that the opium question in Burma presents aspects and problems which we do not find in other parts of the Empire. Throughout India proper, as we have so frequently had occasion to point out, the bulk of weighty opinion is altogether opposed to the belief either that opium consumption is rapidly increasing, or that it produces, or is likely to produce, the physical and moral degradation Sir Joseph Pease and his friends are fond of depicting in the full-flavoured language of Exeter Hall. The case is different in Burma. There it is beyond dispute that the great majority, both of respectable natives and of European officials, are persuaded that the consumption of opium by the Burman is purely deleterious, and that its effects have already been disastrous. It is conceded that the immigrants, Shans, Malays and Chinamen, who form a not inconsiderable portion of the population of Burma, take little harm; but for the native Burman the practice is held to be an unmitigated evil. Moreover, the policy of total prohibition, which is now being applied in Lower Burma, has been in force for years in the Upper Province, the sale of opium to the Burman, as well as the possession of the drug by him, being a penal offence. We long ago expressed the opinion that the diversity of practice in the two Provinces was wholly indefensible. If the licensed sale of opium was so dangerous to the population of Upper Burma that the interposition of a veto was thought justifiable, there could be no good reason for following a different course with the Burman who chanced to be located in the Lower Province. In whatever way the question of the treatment of habituals, who have grown up under the licensing system in the Lower Province, was settled—and the arrangement sanctioned by the Secretray of State seems fair enough—it could have no proper bearing on the general line of policy to be pursued in regard to the population as a whole. The assimilation of the opium regulations in the two Provinces was clearly desirable; but the difficult question was, whether the policy of Lower Burma is to be extended to the Upper Province, or *vice versa*.

Mr. A. G. Harrison, Examiner of Public Works Accounts in the Central Provinces, is being transferred in the same capacity to Rajputana and Central India, and will be succeeded by Mr. Levett-Yeats from the Oudh and Rohilkhand Railway. Mr. Hensley is transferred from Rajputana and Central India to the Punjab.

The power to grant Warrant and non-commissioned officers furlough in exceptional cases, when they may not have the qualifying service to entitle them to the grant under the rules, has been delegated to the Commander-in-Chief in India, on the condition that the furloughs are not in excess of the total number sanctioned by the Secretary of State for India.

Referring to the South Indian Railway, Major Constable, R. E., Offg. Under-Secretary to Government, P. W. D., Railway Branch, reports that the carriage stock is limited, and numerous complaints have been made by the public as to their condition. The Locomotive Department has found it Difficult to improve the condition of the rolling-stock, as carriages could not be spared running sufficiently long or frequently to permit of their being properly overhauled. It is important, says Major Constable, that this paucity of stock should not be allowed to continue; hitherto the Agent states that it has caused much inconvenience, but he fears that hereafter it may lead to accidents and endanger safe working. We are glad to see that this representation has had effect, and that provision for carriages has been made in the 1893-94 budget, even though "to provide for these, important engineering works not affecting the public safety have been postponed." In this instance, we fancy, the public will prefer to have their personal comfort attended to without waiting upon the "important Engineering works" referred to. Major Constable uses very mild terms to point out the defects of the rolling-stock, but he probably feels, as many others do, that the truth beggars description.

The Viceroy presided on Monday at the annual meeting of the Calcutta Society for the Prevention of Cruelty to Animals. In his speech he referred to the passing of the Act of 1890, for the initiation of which he had some personal responsibility, and in which the principle was laid down that from the moment any beast or fowl was domesticated or taken prisoner for our convenience, we are bound to treat it in a humane and merciful manner. The Act certainly was only a permissive one, but to have passed a compulsory Act, of universal application, would upon the whole have done more harm than good. He would ask his listeners to remember that it was always a very serious thing in any country to resort to legislation, the effect of which was to make a new sort of crime, and in no country was it more necessary to bear this consideration in mind than in India. He was glad to say that although the Act had not been set in motion quite as generally as might be wished, it had been largely resorted to in the Provinces, where it had been introduced sparingly. Bombay like Madras, had an effective law against cruelty to animals. In conclusion, his Excellency said he would be sorry if they had to rely on legislation alone. Much could be done by educating the public mind by precept and above all by example, and the object of the Calcutta Society was mainly educational. They did not desire to come down with ruthless severity upon those who might have offended through mere ignorance, but they did desire to preach far and wide the gospel of kindly feeling and sympathy with the whole race of dumb animals. If they could propagate sound public opinion upon this matter they would achieve more than could be atttained by any number of successful prosecutions.

The total number of deaths registered during the week ending 11th March in Calcutta was 182 against 204 and 201 in the two preceding weeks, and lower than the corresponding week of last year by 106. There were 9 deaths from cholera, against 7 and 5 in the two preceding weeks; the number is lower than the average of the past quinquennium by 26. There was no death from small-pox during the week, against one in the previous week. There was one death from tetanus, against 5 in the previous week. The mortality from fevers and bowel complaints amounted to 77 and 15 respectively, against 75 and 23 in the preceding week. The general death-rate of the week was 20·3 per mlile per annum against 27·1, the mean of the last five years.

A French contemporary reminds us of the legend current in Normandy to explain the fact of February only having twenty-eight days. It seems that in his youth February was an incorrigible gambler. He always lost, and yet could not be presuaded to swear off. Finally, on one occasion he was playing with his comrades January and March, and, though already cleaned out, ventured on another throw and lost. Having nothing else to pay his debts with, he presented them each with a day. And that is the reason why January and March have each thirty-one days, while February, has only twenty-eight.

THE HYDERABAD PAMPHLET SCANDAL.

MR. INVERARITY FOR THE PROSECUTION.

(FROM OUR SPECIAL CORRESPONDENT.)

HYDERABAD, March 21.

Mr. Inverarity, continuing his speech to the Court to-day, said: Dealing with the Lucknow evidence as to the conduct of Mrs. Mehdi Hassan prior to 1873, he said it was absolutely inadmissible in evidence in the case, at all events only such portion of it was admissible as was proved to be within the knowledge of Mehdi Hassan. He contended for the higher proposition first, and in the alternative, for the second, but as the evidence had been given it would be his duty to deal with it. He protested against having to discuss it, but if he did not do so he had not the slightest doubt that those who were responsible for its production would say that the reason he did not discuss it was because it was undiscussable. The first point he made with regard to that evidence was that he would have to show to support his argument that Mitra was not the real defendant in the case. Mitra was a man of no means whatever, and it would be impossible for the suggestions he (counsel) was going to make to have any foundation in fact, if Mitra was the person really conducting the defence. Mitra had no means to bribe witnesses or produce them, and it was quite certain he was not the person providing the funds to employ Mr. Norton and Mr. Edgelow for a period approaching seven months. Both those gentlemen had been engaged from first to last in the case, and great expense must have been incurred by taking them up-country for several weeks when the Commission was appointed. The first question naturally arose, who were the persons who had been incurring the expense? They were Sarwar Jung and Sir Koorshed Jah. The latter was not so materially implicated, Sarwar Jung was the principal party, because owing to the position he now occupied in the State, he would satisfy his Honour there was every reason for witnesses to come forward and give evidence favourable to his view of the case to expect favours at Sarwar Jung's hands, and every reason to suppose that officials in the State, who came forward on Mehdi Hassan's behalf had nothing to expect. He certainly was at the bottom of procuring the evidence for the defence, whether he had a good motive or not was beside the question, but he (counsel) contended it was not a good motive. No doubt Sarwar Jung had been actively engaged in procuring the evidence counsel was about to shake, and Koorshed Jah had been associated with him in providing the funds for the purpose. He heard Mr. Edgelow murmur "Can you show that from the evidence?" He would point out that portion of the evidence on which he based that assertion, for he was not in the habit of stating things to the Court which the evidence did not justify. He said it was clear that Sir Koorshed Jah had been associated with Sarwar Jung in providing the expenses. With regard to Sarwar Jung he would first proceed to make his word good. What had been his action in the case? Was it a connection arising after Mehdi Hassan wrote to the Minister asking leave to prosecute Sarwar Jung with reference to his letter of the 8th May last, or was it a connection which existed before? Sarwar Jung's suggestion was that he was forced to write to the Minister that letter containing defamatory matters, and in consequence of that letter he was threatened by Mehdi Hassan with prosecution, and he was, therefore, justified in taking steps to defend himself. The date of the letter was the 8th May, and the first point to be considered was whether Sarwar Jung was getting up evidence prior to that date. That was proved up to the hilt not only by oral but by documentary evidence. About the end of April they found Sarwar Jung making enquiries through Hotz from Yusuf-uz-Uman and Rufi-ud-din. Having traced the operations of Mr. Hotz in getting up evidence in the North-West, counsel referred to Sarwar Jung's own letter to Amir Mirza, in which he suggested that Amir should say he knew of no marriage between Mehdi Hassan and Mrs. Mehdi Hassan, and that any other answer would be disadvantageous to Mehdi Hassan. Why did Sarwar Jung write to Amir Mirza about the marriage, unless he knew that that man knew a marriage had taken place? Why did Sarwar Jung say that Mrs. Mehdi Hassan had gone to Kashmir, and had taken large sums of money with her, leaving Mehdi Hassan poor, and unless Mehdi Hassan could prove there was no marriage, he would not get a cowry back? Mr Norton had exhausted all the adjectives in the vocabulary, and had left him few to work with, but what could they think of the character of a man who would write a letter of that kind? He submitted that that letter showed Sarwar Jung was not only taking steps in the case at a time he could not have been threatened with prosecution, but was trying to get a false statement on a false suggestion. Then there was the letter to Hyder Hussain written by Sarwar Jung, which contained the following passage: "I am well aware that from your early childhood you have been very chaste and pious and even if throughout your existence you ever found yourself entangled in the curls of a lovely one, you remained in confinement like a ring dove for a time, and then went away and stood apart like an unrestrainable cypress." It was impossible, Mr. Inverarity continued, to imagine what his learned friend's comments would have been had Mehdi Hassan written such a letter. Sarwar Jung had also sent his brother Sajit Beg to Lucknow to get evidence, and Rufi-ud-din was somewhere near the spot, both bribing witnesses. He did not say Mr. Edgelow, Mr. Norton, or Mr. Boyle had anything to do with bringing such evidence, as it was extremely improbable that those who procured the witnesses would let honourable professional gentlemen know the manner in which they had been got. Mr. Inverarity then pointed out the evidence which showed that Sarwar Jung had provided the money for the operations of Sajid Beg and Rufi-ud-din. Again they said that the action Sarwar Jung had adopted since the suit was filed in Hyderabad was prejudicial to Mehdi Hassan's interests, and was done for the purpose of getting evidence against him and deterring evidence in his favour. It was said that it could not have deterred witnesses in Mehdi Hassan's favour, as all his evidence had been given, but he contended that the whole of the evidence on the merits of the case remained to be given. There was no doubt that Mehdi Hassan was suspended during the Commission at Lucknow, and the suspicion was that that was due to Sarwar Jung, whose influence with the Nizam was very great. It was impossible to have been the spontaneous act of the Nizam, because he was said to be the soul of honour, and they could not conceive him so far prejudicing a man's case by suspending him at the time the case was being heard. Then there was the endeavour to alienate sympathy from Mehdi Hassan by instructing counsel to ask Mehdi Hassan in cross-examination whether he had not misappropriated money from the Court of Wards, and had he robbed the widows and orphans of Hyderabad. Mr. Norton repeated that in his speech. That such a thing had occurred was disproved by the evidence. The money Mehdi Hassan had got from the Court of Wards was not the money of widows and orphans, but State moneys. There was a certain percentage charged for managing the estates in the Court of Wards, and the money Mehdi Hassan received was out of that fund. That was proved up to the hilt by the Minister's evidence and Mehdi Hassan's statement. The Minister said the money was advanced by his authority. How after that the defence could feel justified in saying that Mehdi Hassan had robbed the widows and orphans passed his comprehension. Look at the fate that had befallen witnesses that had come forward for the prosecution, and that which had befallen witnesses for the defence. A certain new *jarida* had been issued, and it was a singular coincidence, if not really what he suggested it was, that the persons affected unfavourably were those who had given evidence for the prosecution, and those affected favourably were the persons who had given evidence for the defence. Ekbal Ali had lost his appointment, Syed Hussain Belgrami had had his salary cut down by Rs. 800, a month, and they had it also on Mr. Norton's authority, that he had ruined himself for life by giving evidence for the prosecution. Take witnesses for the defence, Saji Beg, Sarwar Jung's brother, had been selected for appointment in Sarwar Jung's own office on his recommendation, but in substitution was made *munsif* on a high salary, and Rufi-ud-din had been appointed on Sir Koorshed Jah's *paigah*, and had received back pay from July last, a time when he was engaged in collecting evidence for the defence. Mahmood Beg expected to be appointed Superintendent of the Court of Wards at a salary of Rs. 1,700 a month. Mahmood Ali of the Court of Wards, the witness who took the responsibility of the issuing of the notice the prosecution complained of had been appointed a talukdar on Rs. 1,000 a month. Syed Ali Belgrami had been rewarded by promotion, and was now the Public Works Secretary. The whole of that showed the procedure adopted by Sarwar Jung, and that he endeavoured to show the officials of the Government that they could not hope for favour from the hands of the Nizam, if they assisted Mehdi Hassan or expected appointments, or if they did not come forward and throw aspersions on the character of Mrs. Mehdi Hassan. Sarwar Jung admitted sending Sajid Beg to Lucknow to collect evidence, and that he had given all that evidence to Mr. Edgelow and Mr. Norton. How could he reconcile that with his assertion that he was in no way helping Mitra either directly or indirectly in the case. That was the position of affairs with regard to the defence. Mitra was a mere puppet in the case, and these were the persons behind him. There was ample evidence that Sarwar Jung was responsible for the evidence produced, and that he and Sir Khoorshed Jah provided the funds to defend Mitra. If that was so there was no improbability from the fact of Mitra's poverty that witnesses were purchased. If Mitra himself had been conducting the defence it would have been impossible to say that he was able to purchase a witness costing more than eight annas. What was Sarwar Jung's object and why did Khoorshed Jah take an interest in the case? His learned friend had said that he (Mr. Inverarity) had said in opening the case that it was a political one, what he said was that the pamphlet had a political object, and he now said the mode in which the defence had been concocted and the object of bringing forward this evidence was for a political reason. That was clear from Sarwar Jung's own evidence. Since the origin of the case Sarwar Jung had become a great man, and for a general opinion on that point he thought that they might look at the utterance of Dr. Aghornath on the point, who had said in the most innocent manner possible "I know Sarwar Jung, though I am not on visiting terms with him since he became a great man, that is for the last five or six months." Therefore, it was idle for Mr. Norton to say that he had nothing to gain, for in five or six months he had become a great man, so great indeed that his previous acquaintances no longer visited him. Why did Khoorshed Jah take an interest in the matter? Mr. Inverarity thought that was explained by a suggestion, probably without foundation, but there was an answer in Sarwar Jung's evidence which showed it, that Sir Khoorshed Jah might get into the saddle of the Minister, because he congratulated Mrs. Mehdi Hassan over her presentation to the Queen. There was a sort of suggestion that he would not be able to retain the position of Minister, because of the congratulation if it could be shown that the presentation was an improper thing. The Minister must, therefore, suffer, and if he did suffer, some one must be found to fill his shoes. The reason why Sir Khoorshed Jah took an interest in the case was, because he hoped to find himself firmly seated in the saddle, where he thinks the Minister is now insecurely seated. One passage in the evidence of Sarwar Jung blurted that out. At the end of his evidence he said he warned the Minister that if he was forced to write with regard to Mrs. Mehdi Hassan's character, the Minister would regret it, and his tenure of office would be uncertain. That was rather an indiscreet admission to make. That accounted for the political aspect of the case, for it was hoped that out of the fight over the unfortunate bodies of Mitra and Mrs. Mehdi Hassan the people behind would reap advantage. Mr. Norton had admitted it to be a political case, and suggested that the political aspect was that Mehdi Hassan and Mustaq Hussain in order to secure their position against the attacks of certain persons endeavoured to drag them into this case, so that their connection with the pamphlet might be established, and by that fact they could not be employed in the Government. Could anything be more absurd than that Mehdi Hassan should bring a criminal prosecution in which the whole of the alleged facts of the pamphlet would be disclosed for the purpose of strengthening his own position, and proving that other people were at the bottom of the pamphlet and were guilty of disgraceful conduct in being so. He asked his honour whether that was a theory he could accept? Take Mehdi Hassan's conduct at the commencement of the enquiry, take his petitions and letters to the Minister, and see whether there was any trace of a desire such as Mr. Norton had suggested, to get a poor man like Mitra into the dock and get him to plead guilty to a defamatory statement, and say who had assisted him. Mehdi Hassan, in fact, was extremely anxious not to prosecute him at all, for he felt he would be prosecuting a mere sawdust doll, and that the real people who ought to be prosecuted were behind the scene.

[*Address proceeding.*]

A PROVIDENT MARRIAGE FUND.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—A writer in the *Times* of the 14th March, 1893 expresses surprise that a "marriage fund," somewhat on the lines of the death funds existing in Bombay had not yet been started, in order to provide dowries, or to help in preliminary marriage expenses of young people in India. In regard to this, I may mention that a Provident Marriage Branch was thought of in connection with the Ratnagiri Death Fund, but it was fund impracticable for various reasons. For instance, it would never do to admit Hindoos and Mussalmen, as in certain marriage months among these classes there would be about 500 marriages, and this would mean say 500 calls in a month or so, and few could afford to stand the drain of 500 or 1,000 calls of one rupee each. Again, it is well-known that in certain stages of female life among these people the parents are bound to marry off their daughters out of hand, even if they have to fish up beggar-husbands from the streets. The scheme was equally impracticable among Europeans, Eurasians, Parsees, Portuguese, Goanese, Jews, &c., who marry in adult life, as these people would take care to join the fund only, when about to be engaged or married, merely in order to reap the marriage benefit on the date of marriage. Looking at the matter all round, the idea was found unworkable, and had to be abandoned given a benefit obtainable only on marriage, it stands to reason that people would join only at the last moment, *i.e.*, when about to be married. It is clear therefore, that a marriage fund on the lines of the "Ratnagiri" or the "Eurasian" Death Funds would not work, and those on the lines of the "Oriental Life" are too expensive for the middle classes the only people who require the aid of such funds. If any one can suggest any feasible plan, it would, I am sure, be thankfully considered.—Yours, &c.,

March 23, 1893.

NATHOORAM.

THE ELECTRIC LIGHT AT MUNICIPAL OFFICES.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—As several contradictory and misleading statements have appeared in the daily papers with reference to the Electric Light Installation supplied for the new Municipal Buildings, I trust you will allow me the opportunity of correcting the same. This installation, which consists of 326 incandescent lamps, varying from 8 to 50 candle power each, is on the Thomson-Houston system, and is from the Laing Warton and Down Construction Syndicate, London, who have also supplied installations on the same system for the Kidderpore Docks and Hooghly Bridge, Calcutta, with the difference that the lights there employed are arc lamps of 1,200 and 2,000 candle power each, instead of the incandescent lamps used in Bombay, as more suitable for interior work. The principle of the Bombay lighting is a high tension current which is generated in the dynamo-room at the Municipal Workshops and transmitted by underground cable to the Municipal offices, where it is transformed to low tension and distributed over the various circuits. The dynamo used in the Thomson-Houston Alternating type and the engine-driving the same is a 25 nominal horse power compound semi-portable, under a 30 horse power boiler, by Marshall Sons and Co., Limited, of Gainsborough. The contractors for the whole work are Messrs. Richardson and Cruddas of this city, through whom the complete plant was supplied by the Laing Warton and Down Construction Syndicate on whose behalf I have superintended the erection.—Yours, &c.,

PERCY MOSSOP, M.I.E.E.

Bombay, March 23.

SPORTING.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—As the shooting season is about over, I shall be obliged if all sportsmen who have kept a record of their bags of game shot within a radius of forty miles of Bombay would send it on to me so as to enable me to draw up a statement of game shot during the season 1892-93 to be published in the Bombay Natural History Society's Journal.—Yours, &c.,

E. L. BARTON,

Oriental Bank Buildings.

That the great German Imperial scheme of Workmen's Insurance has already advanced far beyond the experimental stage is sufficiently shown by the fact that up to the present date no less than fifty millions sterling have been paid out in the interests of the working classes. Last year the expenditure for sickness insurance alone amounted to nearly six and-a-quarter millions sterling, while the accident insurance payments reached nearly two and three-quarter millions, and the payments on account of old age and infirmity nearly five and-a-half millions. These facts are set forth, with many interesting details, in a summary of the scheme and its practical working, which the Imperial Insurance Department in Berlin has been commissioned to draw up for the approaching Chicago Exhibition, and which is published in pamphlet form in London by Messrs. Asher and Co. Besides this, a set of "wall-tables" has been prepared, which will afford a statistical and "graphical" synopsis of the extent, the cost, and the mode of operation in the three branches of the system.

BOMBAY MUNICIPAL CORPORATION.

THE adjourned monthly meeting of the Municipal Corporation was held yesterday, at the Municipal Hall, Mr. Javerilal Umiashanker Yajnik presiding. There were also present :—Messrs. Badrudin bin Abdula Kur, Bhagwandas Narotumdas, Bhalchandra Krishna Bhatawadekar, Dr. Thomas Blaney, Messrs. Byramjee Nusserwanjee Servai, C. H. Byrne, E. B. Carroll, Chimanlal Harilal Setalvad, J. P. Cornforth, George Cotton, Cowasjee Hormusjee, Cowasji Pestonji, Darashah Ratanji Chichgar, Dominick A. D'Monte, Dinshaw Edulji Wacha, Fardunji Nasarwanji Bisni, Fazalbhai Jumabhai Lalji, Grattan [illegible], [illegible] Hoosein Allana, W. R. Hamilton, Hurkisondas Narotumdas, Ibrahim [illegible], [illegible], Jaya Karadi [illegible], [illegible] Chubildas, [illegible] Luchmon Singh, [illegible] Setna, Mulji [illegible] Katrak, [illegible] Merwanjee [illegible], [illegible] Purshotumdas Mun[illegible] Sayani, Selim [illegible] Varjiwan[illegible], Dr. Accacio Gabriel [illegible], W. P. Walshe, and Colonel W. H. [illegible].

SHOEMAKERS ON THE PUBLIC FOOTPATH.

The Corporation further considered (1) petition, dated 25th July, 1892, from Praga Walla, Premabai, Mirza Mahomed, and other dealers in country-made boots and shoes, who have been displaced by the police from the footpath on Carnac Road ; (2) Resolution of the Standing Committee thereon, No. 8452, dated 11th November, 1892, as under :—" That the Corporation be informed that the Standing Committee commenced to make enquiries into the application, dated 25th July last, from Praga Walla, Premabai, Mirza Mahomed, and other dealers in country-boots and shoes, but are unable to complete the same, as the Commissioner states that it would not, in his opinion, be advisable to lay the papers on this matter on the table." (3) Letter No. 18955, dated 6th December, 1892, from the Commissioner, reporting generally on the above questson.

Dr. Cowasji Hormusji moved " that on the recommendation of the Standing Committee the Corporation will be prepared to sanction the necessary outlay for enabling the Commissioner to rent from Government on the terms set forth in his letter No. 18955, dated 2nd December, 1892, 748 square yards or thereabouts of land in the vicinity of the foot-path between the Alfred Theatre and Gocooldas Tejpal Hospital for the accommodation of hawkers of country boots and shoes. That the land when so acquired be let to such dealers." In support of his motion Dr. Cowasji said that the land could be acquired from the Government on reasonable terms, and if the outlay was sanctioned the Municipal Commissioner would do his best for the poor dealers in country-boots and shoes.

Mr. Hurkisondas Narotumdas seconded the proposition.

Mr. P. M. Mehta said that having gone through the voluminous correspondence which passed between the Municipal and the Police Commissioners, he was surprised to find that the Standing Committee had not seen the real point involved in what might be called a personal controversy. He did not wish to say one word about the character of the correspondence so far as the individual officers—the Municipal and the Police Commissioners were concerned—and what had passed between them. But it seemed to him that there was an important question of principle involved in the way in which the Commissioner of Police had acted in the matter. The Municipal Commissioner was not wanting a jot in courtesy towards the Police Commissioner, and yet the Municipal Commissioner appeared to be scarcely fairly treated. The Standing Committee failed to see the two important points involved in the question. The Corporation were held liable by Government to bear the whole burden of police cost, and yet they were to have no voice whatever in a matter in which the police interfered with the streets and foot-paths, which were the property of the Corporation, and were vested in that body. (Hear, hear.) In accordance with the provisions of the Act the streets and foot-paths were under the control of the Municipal Commissioner, and before the Government or the Police Commissioner took any steps in connection with them, they ought to have consulted the Corporation and the Municipal Commissioner. The view taken by the Government in the matter did not appear to be correct. The Government had, it seemed to him, forgotten the history of the relationship between the Municipal Corporation and the Police Commissioner. In the old Act of 1865 with which the Municipal organization began, and it was on that occasion that the question of the greater portion of the cost of the police should be borne by the Corporation was mooted there was a distinct clause that the Commissioner of Police was to be regarded as subordinate to the Municipal Commissioner. The Act of 1892 succeeded the Act of 1872, and the same clause was also embodied in that Act. The insertion of that clause was considered superfluous as far as the present Act of 1888 was concerned. He was surprised to find that the Government should lay down the law in the way they did. The Act of 1860 and the Municipal Act did not clash at all as Government seemed to think, and that the streets and foot-paths which were the property of the Corporation could not be considered as anything in the nature of an illegal obstruction. The Police Commissioner had no power to interfere in the matter without consulting the Corporation and the Municipal Commissioner. He had great respect for Colonel Wilson who was a most courteous and civil officer ; but considering the relative rights of the Government and the Corporation, the latter had every right to expect the Police Commissioner to have consulted the Corporation in the matter before taking any steps under the Act. The Corporation might be said to have given up their right and position with regard to the streets and footpaths, which were their property, if they did not take note of that matter. (Hear, hear.) The Corporation created the streets and foot-paths, and they were entitled to use them in the way they thought proper to do. No doubt the Police Commissioner might say that he was entitled to keep the peace, but it must be done in consonance with the ownership of the property which belonged to them. The entire cost of the police was to be borne by the Municipality unless the Secretary of State would be pleased to comply with their request made in the memorial forwarded to him ; and the Commissioner of Police must, therefore, be regarded as a servant of the Municipality.

Colonel Wilson : He was originally a servant of the Corporation.

Mr. Mehta said he was still so. The Government paid him out of monies which came out of the pockets of the ratepayers of the city, and remembering that fact, surely the Corporation had a fair right to expect from the Police Commissioner that before he took any steps he ought to have come to the Corporation for the purpose of ascertaining their views in the matter. It was proposed to find out another place for the shoemakers and incur further expense. But before resorting to such a step they should appoint a committee to consider the question in all its bearings. (Hear, hear.) The magistrate before whom the shoemakers were charged supported the Corporation.

Colonel Wilson : He supported the police.

Mr. Mehta . The Magistrate discharged the accused.

Colonel Wilson : He warned and discharged them ; ome of them were fined.

Mr. Mehta, continuing, said that for the purpose of asserting their rights the Corporation must take some steps. The Municipal Commissioner must be empowered to close that portion of the foot-path which might be allowed to be occupied by the shoemakers, who were selling their articles there for about a hundred years. The Corporation must exercise their authority just as the Commissioner of Police did his without consulting the Corporation.

Mr. Mehta then moved an amendment that a committee consisting of the President, Mr. Roughton, Dr. Blaney, Mr. Wacha, Mr. Sayani, and Mr. Mehta be appointed to inquire into the matter, and report thereon, and that the Municipal Commissioner be requested to take necessary steps, to close the foot-path. The jurisdiction of the Police Commissioner, he said, would cease by the adoption of that course. (Hear, hear.)

Mr. Setalvad seconded the amendment.

Mr. Kabraji suggested that Dr. Cowasji should withdraw the proposition in favour of the amendment. The police had been very cruel in removing the poor shoemakers—(oh, oh !)—who had been reduced to a state of starvation ever since they were driven out of the place. (Oh, oh !)

Mr. George Cotton agreed with Mr. Mehta in so far as he proposed the appointment of a committee; but he was against the adoption of the second part of the amendment which related to the closing of the footpath, which was a dangerous practice and which would encourage a principle which the Corporation ought not to recognise. He was in favour of renting a piece of land in the neighbourhood of the footpath in question to succour the unfortunate men, with whom they all sympathised. He moved another amendment to the effect that the committee proposed by Mr. Mehta be appointed, and it be asked to enquire into and report on the question, but in the meantime a plot of ground mentioned in the original motion be rented from the Government, and the shoemakers be allowed to occupy the same.

Mr. E. B. Carroll, in seconding the amendment, said that opinions might differ as to the necessity of a committee upon the subject, but as it appeared to be the wish of a good many of the members that there should be such an inquiry, although he thought very little of its value, before one would not oppose the appointment of that committee. He thought it was more or less a fallacy to assume that the entire control over the streets and footpaths of the city rested with the Corporation. In his opinion the Corporation had no such control. The Corporation had a right over the use of the footpath, but not its misuse. (Hear, hear.) Whenever they misused the footpath the power of the Crown came in and prevented any obstructions and dangers to the public. The Crown in cases of any misuse overrode any such power that the Municipality had over streets and footpaths. It was a fallacy to say that the Corporation had a complete and absolute power over the footpaths. The Corporation as representatives of the citizens paid the cost of police, who must be paid for by the citizens.

Mr. Solomon supported Mr. Cotton's amendment, and, in doing so, observed that if the Corporation adopted Mr. Mehta's proposition they would virtually be recognising the claims of the shoemakers. He did not agree with Mr. Carroll in the opinion that the Corporation had not the entire control over streets and foot-paths in the city.

Dr. Katrak made a few remarks in favour of Mr. Mehta's amendment.

Mr. Metha then spoke on the amendment of Mr. Cotton. He said that by adopting the amendment of Mr. Cotton they would be acknowledging the rights of the shoemakers to a greater extent than if they adopted his amendment, in which he did not acknowledge any rights at all. He left the occupation of the enclosure to the discretion of the Corporation and the Commissioner.

Mr. Hamilton agreed with Mr. Mehta. He knew the shoemakers were occupying the footpath for several years, without the public or any body objecting to their being there, and with the express permission of Sir Frank Souter. The footpath in question was merely a footpath on paper and an imaginary footpath. He had frequently been near the place and had scarcely seen half-a-dozen persons use it, there being only a open piece of ground in its vicinity.

Mr. Mehta here pointed out that from the records it appeared that Colonel Wilson was wrong in saying that the Magistrate warned and discharged the shoemakers.

Principal Oxenham observed that if the Corporation adopted Mr. Mehta's amendment they ran the risk of losing the plot of land where they wished to locate the shoemakers.

Mr. Shroff replied that the plot was to be required by Government for the purpose of constructing the head-quarters for the police. Principal Oxenham, therefore, need not be afraid of the Corporation losing the chance of securing the ground.

Dr. Cowasji having replied, Mr. Cotton's proposition was then put to the vote and lost. Mr. Mehta's amendment was then carried by a large majority.

THE NEW CONSOLIDATED TULSI LOAN.

The Corporation, on the motion of Dr. Cowasji Hormusji, resolved " that the Corporation approve the terms offerred by the Government of India for the raising of the loan sanctioned in the Corporation's Resolution No. 4246 of 25th July, 1892, viz., that the term for repayment be thirty years from the date of raising of the loan, and that Government be repaid on or before 1st July next. The Corporation also approve the Commissioner's proposal to raise a loan of 42 lakhs only, paying the additional sum of Rs. 90,000, which will be due to Government on 1st July, out of saving in the next year's budget provision for interest and sinking fund on the ' new consolidated Tulsi Loan.' "

INCREASED MORTALITY IN BOMBAY.

On the motion of Mr. W. R. Hamilton, the Corporation recorded memorandum No. 24642, dated 13th February, 1893, from the Commissioner, forwarding, with reference to the resolution of the Corporation, No. 2481, dated 16th June, 1892, a report from the Health Officer as to the increased mortality in the city.

The Health Officer in his report stated : Beyond the causes already discussed in previous reports, I would refer to the placing of the refuse—the garbage—on the Flats. The garbage or cutchra cannot now be cultivated as it is deposited as it was in former years. Formerly there was much space for reclamation and each year's deposit was cultivated, and all that was harmful converted into plant life, but now from want of space the refuse has to be placed on refuse which has not been decomposed. The conditions around the depression midway in the island on which the refuse has been deposited have changed during the last five years ; there are now buildings not far from the reclamation and the population has gravitated to the north. Not only in regard to the conditions under which the reclamation can be carried on has there been a change, but in regard to the position of the reclamation to the population around. The other condition affecting the mortality, which, I think, deserves serious attention is the imperfect ventilation of many buildings. In a former quarterly report I referred to a number of insanitary buildings without gullies and without sufficient space for wholesome ventilation and light, which were being constructed in one ward, and in that report I apprehended that in house sanitation, unless the law was altered, there would not be made much progress. I have inspected the houses, and some of them are the worst type of building without open space on either side, and therefore with room space inside, which cannot have direct light from without and cannot be wholesomely ventilated. This is the type of building which had to be permitted under the old law. If, under the present law, buildings, such as are shown in this statement, can be erected, then, with the new law, sanitary building will be as impossible as with the old law, and the condition of new buildings will be no better than the condition of old buildings. I have to request the favour of your inspecting the buildings, and I would earnestly urge that, if building in the form which has been adopted in these buildings is illegal, the most stringent prosecution of the persons so acting illegally be commenced. Any expense incurred in such prosecution will be well incurred. It is not right that in this city where we profess so much interest in sanitation that the law should be that people may erect unwholesome dwellings, because there had been unwholesome dwellings before. All that we are doing for the people outside will be of little avail unless that we give them houses which are wholesome to dwell in. The people who suffer from unwholesome dwellings are many ; the people who own the houses are few. The emigration of labourers to the city makes it a duty on us to protect them against foulness of air which there must be in dark dwellings which are overcrowded. We do much to remove pollution from the streets. We should now do much to prevent pollution of air, inside the dwellings, and this we cannot do unless buildings have around them or within them open space.

In forwarding the above report the Commissioner stated in a memorandum : The question of disposal of city refuse is a most difficult one, but the great success which has attended the experiments made with incinerators at Calcutta induces the Commissioner to believe that in them will be found the best solution of the difficulty, and he will shortly lay before the Corporation proposals for the erection of a large incinerator on the Flats. It is now certain that refuse can be thus completely disposed of, and almost certain that it can be disposed of innocuously. The Health Officer's criticisms on the subject of inadequate ventilation of buildings are met by the provisions of the Building By-Laws.

CONDITION OF DRINKING WATER IN SCHOOL AND COLLEGES.

The Corporation then recorded letter No. 24,820, dated 15th February, 1893, from the Commissioner, forwarding, with reference to the resolution of the Corporation No. 7939, date 27th October, 1892, reports from the Health Officer and Deputy Executive Engineer, Water Works, and the Executive Engineer on the subject of the condition of drinking water in the schools and colleges in Bombay, and the arrangements for the pure supply thereof.

There being no other business before the Corporation, the meeting was dissolved.

MILITARY NEWS.

MAJOR G. T. JONES, R.E., has been granted leave for one year.

HON'RY LIEUT. G. H. NELSON has been allowed a year's furlough.

CAPTAIN H. DAWSON, I.S.C., has been granted leave, on private affairs, for eight months.

HON'RY LIEUT. A SINCOCK has been granted furlough for one year, on medical certificate.

CAPTAIN H. F. E. Hodges, S.C., has been granted a year's leave, on medical certificate.

LIEUT. W. S. JACOB, S. C., has been granted leave to proceed out of India, on private affairs, for one year.

COLONEL A. LE MESURIER, C.I.E., R.E., has been permitted to proceed to Europe, in anticipation of his retirement.

MAJOR-GENERAL LORD FRANKFORT inspected the troops at Jullundur, on Friday morning, and left the same day for Ludhiana.

Captain G. W. W. SAVILE, A.-D.-C. to General Anderson at Mhow, has been granted eight months' leave, on private affairs.

THE War Office have agreed to officers' chargers being conveyed from India to the Colonies, when accommodation is available in the troopship conveying the corps.

SANCTION has been accorded to the Head-Quarters Staff of the British Infantry Regiment at Mian Mir, accompanying the Wing, which proceeds to Dalhousie each summer.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 19.

Fraser, Lt Col, Pol Dept, Govt of India on duty, from Mhow.

MARCH 22.

Piers, Capt, 10th Bo I, on leave, from Satara.
Bland, Lt, Beng Sappers, on leave, from Roorkee.

MARCH 23.

Finch, Capt, Beng E Lanc Regt, on medical certificate, from Lahore.

DEPARTURES.—MARCH 22.

King, Lt, Bo attached 13th Inf, on duty, to Poona.

MARCH 23.

Von Donop, Maj, Beng R E, on duty, to Mahableshwar.
Badgley, Maj, Beng R E, on leave, to Mahabl swar.
Plant, Maj, Bo R A, on leave, to Ootacamund.

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY LIEUT.-COLONEL THE HON. L. H. BAYLEY, A.-D.-C., COMMANDING B. V. R.

Bombay, 24th March.

1. The Regiment will parade for the annual Inspection on Saturday, the 25th inst., at 4 p.m., in front of the Gymkhana. All members are requested to attend or obtain leave of absence.

Red uniform, helmets, arms and accoutrements. Members who are at the Tram terminus at Colaba, Parel Road, Grant Road, and Girgaum, at 3 p.m., and those met on the way will have their fares paid. Members defraying their own fares will be refunded the amount on applying after parade to the Instructors and producing their Tram tickets.

Cadets will be conveyed in special Tram cars on Saturday, the 25th instant, as follows :—

St. Mary's School—One double and one single car to leave Victoria Gardens, at 3 p.m.

Byculla School and Byculla Scottish School—Two single cars to leave Victoria Gardens, at 3 p.m.

2. Candidates for Proficiency certificates will parade at 6-45 a.m. on Saturday the 25th instant at the Cruckshank Road end of the Parade Ground. Dress :—Red uniform, helmets, arm and accoutrements.

3. The Ranges at Coorla will be closed on Saturday, the 25th instant.

4. There will be Company drill for " E " Company at St. Mary's School Compound, Nesbit Road, Byculla, to-day, Friday.

5. There will be a meeting of the members of " D " Company after the Inspection parade on Saturday, the 25th instant, at the Telegraph-Quarters. All members are requested to attend.

By Order,
(Sd.) T. W. C. LEATHEM, Major, and Adjutant, B. V. R.

BOMBAY VOLUNTEER ARTILLERY.

REGIMENTAL ORDERS BY MAJOR G. W. ROUGHTON, COMMANDING B. V. A.

Bombay, 24th March.

1. The proficiency class will meet at the Nesbit Road Head-Quarters, at 8-30 p.m., to-day.

2. There will be class-firing on the Colaba Rifle Range, to-morrow, from 3 p.m. to dusk.

By Order,
(Sd.) J. SANDERS-SLATER, Lieut., Acting Adjt., B. V. A.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 23.)

MILITARY DEPARTMENT.

Lieut-Genl. Sir J Hudson, K C B, Indian Staff Corps, having been appointed, with the approval of H M's the Queen, to the Command of the Bo Army, is expected to arrive, by the P & O S S Siam on the 26th inst, when he will be received with all the honours due to his rank.

Col A Le Messurier, C I E, Rl (late Bo) Engrs, is permitted to proceed to Europe under the Regulations in anticipation of sanction to his retirement from H M's Service.

The undermentioned officer is granted leave to proceed out of India on private affairs, under the Leave Rules for the Staff Corps, the specified period to count from date of being struck off duty :—Captain C H Dawson, I S C, Wing Officer and Adjt, Meywar Bhil Corps, for eight months.

The undermentioned officer is granted leave to proceed out of India on private affairs under the leave Rules for the Staff Corps, the specified period to count from date of being struck off duty :—Lieut W S Jacob, Staff Corps, Wing Officer and Quarter-Master, 6th Bo, Infy, for one year.

The undermentioned officer is granted leave to proceed out of India on medical certificate under the Leave Rules for the Staff Corps, the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India :—Capt H F E Hodges, Staff Corps, 3rd Sqdn Comdr, 7th Bo Lcs, for one year.

The undermentioned officer is granted leave to proceed out of India on private affairs under the Leave Rules for the Staff Corps, the specified period to count from date of being struck off duty :—

Capt W A Thompson, Staff Corps, 4th Sqn Comr, 1st Bo Lrs, for one year.

The following promotion in the Native Army is made :—

24th Regt (Baluchistan) Bo In—Havaldar Momin Khan to be Jamadar to complete estabt.

The undermentioned officer is granted leave to proceed out of India on private affairs under the Leave Rules for the Staff Corps, the specified period to count from date of being struck off duty :—Maj G T Jones, R E, Supt of Instruction, Park and Train, Sappers and Miners, for one year.

The following promotion in the Native Army is made—6th Bombay Cavalry—Native gentleman Rahmatullah Khan to be Jamadar on probation vice Jamadar Abdul Hak, promoted.

Capt G W W Savile, Middlesex Regt, Aide-de-Camp to Maj-Genl H S Anderson, C B, Comding Mhow Dist, is granted leave out of India on private affairs for eight months.

The undermentioned officer is allowed furlough to Europe for one year on medical certificate.

Depy Assist Comy and Hony Lieut A Sincock, Commissariat Dept.

The undermentioned officer is allowed furlough to Europe for one year on private affairs under the Furlough Regulations of 1868 :—

Assist Commissary and Honry Lieut G H Nelson, Commissariat Dept.

MARINE DEPARTMENT.

H E the Govr in Council is pleased to re-appoint the following gentlemen Members of the Board of Trustees of the Port of Bombay :—H A Acworth, Esq, I C S, Capt J Hext, R N, A D C, C I E, Lieut-Col F Firebrace, R E, and J McNabb Campbell, Esq, C I E, I C S.

Surgn-Maj C Monks, I M S, Port Surgn, Aden, is granted furlough for eight months.

ECCLESIASTICAL DEPARTMENT.

The following appointments are made :—The Venerable Archdeacon A Goldwyer-Lewis, B D, to do duty at the Presidency ; The Revd F N Hill, M A, to act as Senior Presidency Chaplain at the Cathedral.

JUDICIAL DEPARTMENT.

Mr Phiroze Hoshang Dastur, Fourth Presidency Magte Bombay, is allowed privilege leave for three months.

H E the Govr in Council is pleased to confirm the following appointments made by the Hon the Chief Justice of H M's High Court of Judicature on the Appellate Side of the High Court consequent on the appointment of Mr A K Oliver to act as Assist Commr for taking Accts and Taxing Officer on the Original Side, or pending further orders :—Mr Kaikharu Framji Modi to act as Depy Registrar and Sealer vice Mr Oliver.

Mr C W D'Gama to act as Assist Registrar and Supt of the High Court Press vice Mr Modi.

Rao Saheb Kashinath Shivram Bodas relinquished charge of the Second Class Subordinate Judge's Court at Mahad in the Thana Dist.

Mr R S Tipnis relinquished charge of the office of Assist Judge and Sessions Judge of Thana on the 6th inst in the afternoon.

H E the Govr in Council is pleased to make the following appointments during the absence on furlough of Col W H Wilson, or pending further orders—Mr R H Vincent to act as Commr of Police, Bo and to relieve Col Wilson, handing over temporary charge of the office of Dist Supt of Police, Karachi, to Mr A H M Ostrehan ; Mr M Kennedy, on return to duty to act as Dist Supt of Police in the Shikarpur Dist. Mr E C Cox, on being relieved by Mr Kennedy, to act as Dist Supt of Police in the Karachi Dist ; Mr H N Alexander, on return to duty, to act as Dist Supt of Police in the Hyderabad Dist, ; Mr C McIver, on being relieved by Mr Alexander, to act as Dist, Supnt of Police in the Karachi Dis, relieving Mr E C Cox.

Mr E H Moscardi, Indian Civil Service, assumed charge of the office of Dist Judge and Sessions Judge of Kanara on the 11th inst.

H E the Govr in Council is pleased to appoint Mr Dayaram Gidumal, B A, LL B., on return to duty, to act as Assist Judge and Sessions Judge at Ahmedabad, until further orders.

Messrs E H Moscardi, I C S, and J B Alcock, I C S, respectively delivered over and received charge of the office of Assist Judge, F P, Broach, on the 4th inst, in the afternoon.

Mr J D S FitzMaurice, I C S, acting Joint Judge and Sessions Judge, Ahmedabad, is allowed furlough to England for two years.

Rao Saheb Harilal Rewadas, Mamlatdar of taluka Kalol in the dist of the Panch Mahals, is appointed a Mag of the Second Class in that dist.

Rao Saheb Harilal Rwadas is also invested with power to try cases under the Opium Act I of 1878.

EDUCATIONAL DEPARTMENT.

Dr S K Nariman, Assist Pro of Vetry Science and Resident Vetry Officer in the Bo Vetry College, has been granted leave on medical certificate out of India for nine months.

REVENUE DEPARTMENT.

Venkaji Lakshman, officiating Revenue and Police Patil of mauze Jamboti, taluka Khanapur in the Belgaum Collte, having been removed from office on account of grave misconduct, is declared incapable of serving Govt again in any capacity.

The Govr in Council is pleased to appoint Mr M P Khareghat, I C S, Joint Sessions Judge, to exercise until further orders jurisdiction in the Court of Session in the Sessions Divn of Shikarpur in the Province of Sind.

H E the Govr in Council is pleased to make the following appointments in consequence of the services of Rao Bahadur Bapuji Mahipat Kharkar being placed at the disposal of the Political Depart.

Rao Bahadur Narayen Krishna Thanedar to do duty as Huzur Deputy Collector, Satara, pending further orders.

Roa Saheb Vishnu Hari Shikhre to do duty as Huzur Deputy Collector, Kolaba, pending further orders.

Mr R C Wroughton, acting Consvr of Forests, Third Grade, is allowed furlough for one year.

H E the Govr in Council is pleased to order Mr E C Ozanne, M R A C, I C S, to resume charge of the apptt of Director of Land Records and Agriculture and to appoint Mr E L Cappel, I C S, from that date to act as Collr and Dist Mag, Broach, and Dist Regr Broach, and to be Member and President of the Local Board established for the Broach Dist.

Mr P C H Snow, I C S, acting Colr of Ratnagiri, is allowed furlough for nine months and twenty-three days.

H E the Govr in Council is pleased to appoint Mr W W Drew, I C S, on return from leave, to act as Collector and Dist Mage, Ratnagiri, and Dist Regr, Ratnagiri, and to be Member and President of the Local Board established for the Ratnagiri Dist.

Mr G S Curtis, I C S, Assis Colr, Ahmedabad, is allowed privilege leave of absence for three months.

Mr E L Cappel, I C S, Drctr of Land Records and Agriculture, is allowed privilege leave of absence for three months.

H E the Govr in Council is pleased to appoint Mr R B Stewart, I C S, to act as Collr and Dist Magte, Nasik, and Dist Reg, Nasik, and to be Member and President of the Local Board established for the Nasik Dist, in addition to his present duties, during the absence of Mr H E Winter, I C S, on privilege leave, or pending further orders.

GENERAL DEPARTMENT.

H E the Govr in Council is pleased to appoint Mr E L Cappel, I C S, on relief by Mr E C Ozanne, M R A C, I C S, to be a First Asst.

H E the Govr in Council is pleased to make the following appointments vice Bde-Surg-Lieut-Col W Gray, retiring—Brig-Surgn-Lt-Col G A Maconachie, M D, C M (Aberd), to relinquish the First Prcy Surgcy and retain his other duties as at present ; Surg-Maj W K Hatch, M B, C M (Aberd.) F R C S Lon, to be Senior Surg, Jamshedji Jijibhai Hospital, and Senior Officer in charge Jamshedji Jijibhai Hospital. Surgn-Maj H P Dimmock, M R C S, L R C P, to be Precy Surg, First Dist, in addition to his present duties ; Surgn-Capt W H Quicke to be Second Surg, Jamshedji Jijibhai Hospital.

Assist Surg Phirozsha Palanji Mullan, L M & S, has been placed on general duty.

Assist Surgn Shapurji Dosabhai Bharucha, L M and S., has been appointed to act as Medl Officer to the Bai Gulbhai Petit Dispensary at Bhiwndi, during the absence of Assist Surgn Manchershah Motabhai Vakil, L M and S. on privilege leave.

PUBLIC WORKS DEPARTMENT.

Mr E G Gahagan, Assist Engr, Second Grade, is allowed furlough on medical certificate for one hundred and sixty-one days.

MISCELLANEOUS NOTIFICATIONS &c. BY HER MAJESTY'S HIGH COURT OF JUDICATURE.

Appellate Side.

The Hon'ble the Chief Justice and Judges of H M's High Court of Judicature at Bombay have been pleased to admit Mr. Gopal Vaman Bapat, BA, LLB, as a Vakil of the High Court.

The Hon'ble the Chief Justice and Judges of H M's High Court of Judicature at Bombay have been pleased to issue to Messrs Gulabrai Govindram Desai, BA, LLB, and Narandas Kalidas Gami, BA, LLB, Sanads authorizing them to practise as pleaders in the Courts of the Ahmedbad District.

The Hon'ble the Chief Justice and Judges of H M's High Court of Judicature at Bombay have been pleased to admit Mr Anupchand Jagjivun Modi, BA, LLB, as a Vakil of the High Court.

The Hon'ble the Chief Justice and Judges of H M's High Court of Judicature at Bombay have been pleased to issue to Mr Krishnarao Rangrow Jalihal, B A, L L B, a Sanad authorizing him to practise as a Pleader in the Courts of the Dharwar Dist.

BY THE COMMISSIONERS.

Northern Division.

Khan Saheb Edalji Byramsha, Proby Fourth Grade Mamlatdar of Godhra in the Panch Mahals Dist, is confirmed in his appointment.

The following promotions of Mamlatdars ordered in consequence of the retirement of Rao Sahebs Harkisandas Jagjivandas and Nagardas Gopaldas, First Grade Mamlatdars, with effect from the 1st proximo:—Rao Saheb Navnidhrai Madhavram and Khan Saheb Sorabsha Hormusji to be First Grade Mamlatdars :—Rao Saheb Rajaram Vishwanath to be substantive pro tem First Grade Mamlatdar, vice Rao Saheb Navnidhrai Madhavram, promoted.

Mr J W S Dracup and Rao Saheb Motilal Dwarkadas to be Second Grade Mamlatdars.

Rao Saheb Govindji Gopalji to be substantive pro tem Second Grade Mamlatdar, vice Mr. Dracup, promoted. Rao Saheb Naranbhai Lalubhai and Trikamlal Dinanath to be Third Grade Mamlatdars.

Rao Sahebs Manishanker Lajjashanker and Maneklal Ajubhai to be substantive pro tem Third Grade Mamlatdars vice Rao Sahebs Naranbhai Lalubhai and Trikamlal Dinanath, promoted. Rao Saheb Nathalal Jeysing is appointed to be probationary Fourth Grade Mamlatdar.

Rao Saheb Devdat Dhaneshwar, BA, is appointed to be probationary Fourth Grade Mamlatdar. Azam Manilal Ajitrai, BA, to be substantive pro tem Fourth Grade Mamlatdar, and to do duty at Olpad in the Surat Dist ; Azam Dargeshwar Natwarji, BA, to be acting Fourth Grade Mamlatdar and to do duty at Matar in the Kaira Dist.

Rao Saheb Navnidhrai Madhuram is transferred from Matar to Mehmadabad.

GENERAL ORDERS

BY HIS EXCELLENCY THE COMMANDER-IN CHIEF IN INDIA.

Adjutant-General's Office, Simla, 20th March 1893.

The Commander-in-Chief in India is pleased to make the following appointments :—

35th Sikhs—Lieutenant G R Cassels, supernumerary on the estabt of the regt to be Wing Officer on probation, vice Crosthwaite, seconded for appt as A-de-C to His Honour the Lieut-Govr of the N-W P and Oudh.

3rd Punjab Cavalry—Capt L S H Baker, Sqdn Comdr to move up in grade succession, vice Lambert, seconded for employment in the Judge Advocate-General's Dept.

Capt G Murray, Sqdn Officer, to be Sqdn Cmdr sub pro tem, vice Baker.

Lieut A Mc I Campbell, supernumerary on the estabt of the regt, to be Sqdn Officer vice Baker, promoted Sqdn Comdr.

Lieut G W Johnson supernumerary on the estabt of the regt to be Sqdn Officer vice Murray.

6th Punj b Infantry,—Lieut C C Fenner supernumerary on the estabt of the regt, to be Wing Officer vice Sillery, seconded for employment in the Burma Mily Police.

(Lieut Fenner will be graded in the regt above Lieut A Limond and below Lieut F D Grant.)

20th Punjab Infantry—Lieut J L C Stevens supernumerary on the estabt of the 29th Punjab Infy, to be Wing Officer vice Pendergast, seconded for employment in the Burma Military Police.

4th Sikhs Infantry—Lieut K J Buchanan, Wing Officer, to be Adjt, vice Maconchy, vacated on promotion to Capt.

Surgn-Col T Maunsell, A Med Staff, having been appointed to the Administrative Med Staff of Bg Comd, to be Principal Med Officer, Rawalpindi Dist, vice Surgn-Col C H Y Godwin, deceased.

The undermentioned officer has leave of absence :—

Indian Med Service—Surgn-Capt J T Daly, M B, on private affairs, in India, from the 4th to the 10th October 1892.

Military Works Department—On return from furlough Major C H Brookes, Royal Engineers, is posted to the Luck now Division.

Under instructions from the Horse Guards, 2nd-Lieut M Coutts, 2nd Battn R Scots Fsrs, is directed to proceed to England at his own expense, to take up his appointment in the Army Service Corps.

The undermentioned officers are granted leave to England :—

Royal Artillery—Capt J H Jellett, Staff Capt R A, Bombay Circle, for nine months on private affairs ; Lieut A C Pitman, 39th Field Battery, for nine months, on private affairs.

1st Battalion East Surrey Regiment—Major R H W H Harris, for twelve months, on private affairs.

3rd Battalion Rifle Brigade—Lieut D E B Patton-Bethune for twelve months, on private affairs.

2nd Battn Northumberland Fusiliers—Capt E Oakes, for twelve months, on private affairs.

The following lady nurses, Indian Nursing Service, are granted leave to England :—

Lady Superintendent C G Loch 1 year ; Ditto J E Oxley 6 months ; Ditto A R Betty 1 year ; Deputy Superintendent L Maxwell-Muller 1 year ; Ditto E D Harris 1 year ; Ditto M K Beresford, 1 year.

The following Nursing Sisters are promoted to the grade of Deputy Superintendent, Indian Nursing Service :—

Isabella Ellen Stanistreet, dated 21st February 1893, vice E M Lickfold, resigned, Florence Georgina Stoney, dated 6th April 1893, vice M E M Latch, resigned.

The following corrections and additions are made in detail of officers directed to attend a course of garrison instruction :—

Expunge the names of Captain J O S Fayrer, 1st Battalion, 5th Gurkha Rifles, and Lieutenant D Beames, 19th Punjab Infantry (Kasauli class), Lieutenant J B Scriven 5th Lancers, (Chakrata class), and Lieutenaut H F Darell-Brown, 2nd Battalion Oxfordshire Light Infanty (Ranikhet class).

The undermentioned officers will attend at the centres noted :—

Kasauli.—Lieut T G MacLaren, 2nd Battn King's Own Scottish Borderers, Lieut G W Dundas, 1st Battn Bedfordshire Regt, Lieut J M Traill, 1st Battn Bedfordshire Regt.

Chakrata—Lieut G A C Taylor, 2nd Battn Rl West Surrey Regt.

Dalhousie—Lieut J S Gooch, R A, Lieut D Warren, 2nd Battn Rl West Surrey Regt, Lieut P W Anderson, 2nd Battn Derbyshire Regt, already detailed for the Kasauli class will join at the end of March 1893.

Capt M A Kerr, 43rd Goorkha Rifles, and Lieut R B Low, 3, 5th Bl Lancers—Examined in Part II, para 334, Army Regulations, India, Vol II, (3) Distinguished in Military Topography.

The C-in-C in India is pleased to make the following appointments, subject to the approval of H R H the C-in-Chief :—

1st Battn Leinster Regiment,—Captain G Lamb to be Adjutant, vice Captain W Seton, promoted.

Corps of Guides—Secd Lieut A H Ommanney, Wiltshire Regt, a candidate for the I S C, to be Ofg Wing Officer on probation.

The undermentioned officers are granted leave to England :—

2nd Battalion Argyll and Sutherland Highlanders.—Capt J H Campbell, for six m, on private affairs, Lieut A Patton for six mo on med cert, 2nd Lieut M Stevenson, for six mo, on med cert.

Army Medical Staff—Bri Surgn Lieut Col J E Fannin, on private affairs, pending retirement, from the service.

The C-in-Chief desires that Genl and Comdg Officers will give the matter their careful attention with view of existing orders being observed, and the numbers attending the schools being kept up to the required complement.

The C-in-Chief in India is pleased to make the following appointments :—

10th Bengal Lancers—Lieut C Finch squad Officer 1st Bng Cav, to be Offg Adjt with effect from date of joining.

18th Bengal Infantry—Surgn-Capt J W Wolfe, to the officiating med charge of the regt vice Surgn-Capt J C Vaughan.

Col F Cochran, Comdg 1st Battn Hampshire Regt, will be placed on half pay on the 21st April 1893, on completing his extended period of comd of the Battn.

The undermentioned officers are granted leave to England :—

11th Hussars—Capt B Combe for twelve months on private affairs.

Lieut W Bailey, for twelve months, on private affairs.

The undermentioned officer has leave of absence :—

44th Gurkha Rifle—Lieut J A Wilson, for six months to Calcutta to study the native languages under the Leave Rules for the S C.

THE recent attack upon the small garrision of Chilas, writes a contemporary, will naturally direct attention to the country known as the Kohistan of the Indus Valley. This stretches roughly from the Alai Valley, which may be remembered in connection with the Black Mountain expeditions, to Bunji, and contains many petty States, if such they can be called, governed on republican principles. Biddulph is the best authority regarding these, and in his Tribes of the Hindu Kush gives a great deal of information on the subjeet. The people are of Aryan decent, and though mostly professing Mahomedanism are quite distinct from the Pathans to the south. As the Kohistan has never been explored by Europeans throughout its entire length, the information available is founded mainly on native reports ; but there is no doubt that the languages spoken are founded on Sanskrit, that many Hindu customs still obtain, and that the people were compelled to embrace Mahomedanism by the Pathans. But, like many other converts they are now extremely fanatical, and this may account in a great measure for the hostility shown to the troops, which within the last few months have penetrated into Chilas. South of that town the most important republican communities in the Kohistan are Koli, Palas, and Puttun, while to the west lie Darel and Tangir. The tribesmen of the two last-named republics first tried conclusions with the troops sent from Gilgit to punish the Chilasis for raids into Kashmir territory. They were so roughly handled that their gatherings dispersed, and the Chilasis at once tendered their submission. Rumours were in circulation some weeks ago that the men of the south were gathering, but they apparently failed to arrive in time to join the contingents from Darel and Tangir.

IN CASES of NUMBNESS and TICKLING sensation in the extremities, the precursor of all the diseases in the spinal cord, PETER'S BRAIN PANACEA has always proved an infallible remedy. If taken by those who have to work for long hours at night, and more particularly those who have to concentrate their thoughts, PETER'S BRAIN PANACEA has always proved invaluable in keeping the ideas fresh and clear and in helping to produce sound and refreshing sleep after work, a sure prop to the overworked, enabling him to attend to his duties again the day following with renewed vigour and energy.—Rs. 3 and 7.—MADON, SONS. & Co., FORT, BOMBAY.

WRITERS AND READERS.

A CURIOUS little allegory by Count Tolstoi has been translated by Rosamund Venning, and his published at 3d. by Eden, Remington and Co. It is called " The Archbishop and the Three Old Men," and is apparently a metaphorical inculcation of the text, " But when ye pray, use not vain repetitions as the heathens do." It tells of an Archbishop who hears of three old men living alone on a remote island, serving God and winning salvation as best they may. He goes to them to teach them how to pray properly. They reply, " Servant of God, we do not understand how to serve God ; we only serve one another—feed one another." " How do you pray to God ?" asked the Archbishop. And the aged men said, " We pray in this way :—

" Three are ye,
Three are we.
Have pity ye ! "

The Archbishop with much difficulty teaches them the Lord's Prayer, and leaves them, well satisfied with himself.

When the ship is at sea, however, the three old men come walking upon the water, and overtake her. " We have forgotten, servant of God—we have forgotten your teaching. While we repeated it we remembered, but we left off for an hour. We dropped one word, and then all were scattered. We do not remember anything—teach us again." But the Archbishop crossed himself and replied, " Holy men of God, your prayer availeth with Him. It is not for me to teach you. Pray for us sinners ! " Except the conversion of the Archbishop by the miracle of walking on the water, the significace of which is puzzling, the moral of the little tale is not far to see.

Apropos of " The Master Builder" and its symbolism, the following extract from an article by M. Rene Doumic in the current " Revue Bleue" will be read with interest. M. Doumic is one of the ablest French critics of the younger generation, and his article is entitled " The Drama of Ideas." He is careful to explain that by " ideas" he does not mean " theses." " A thesis is an abstract conception which precedes the invention of the facts, artificially determines their combination, and often falsifies the results of observation. An idea is nothing but the living lesson of the facts. It does not precede, but follows and disengages itself from them. It is their entire conformity with these modern tendencies which explains the rapid acceptance gained by the writings of Ibsen among the lettered public of France. Ibsen's characters differ from those which we are accustomed to see on the stage in the fact that they are not theatrical types, but exhibit that complexity of emotions and mobility of nature, that incompleteness, so to speak, which is the mark whereby we recognise life. The one question which preoccupies Ibsen throughout his whole dramatic production is the question as to how far and in what way we can reconcile the life of society with our inward life.

" In one piece after another Ibsen develops, reinforces, or corrects his ideas. His thought is continually undergoing modification and enlargement. In order to express it in its whole extent, he has recourse to symbolism. It is to symbolism that all the great minds, the Shakespeares and the Goethes, have come at last. It is an attempt to give reality an explanation transcending the facts ; it consists expressing, in its plenitude, the idea of which the facts are but the partial and material representation. The employment of symbolism is legitimate, even in the theatre, so long as one bears in mind that it is a poetic rather than a dramatic method ; so long, too, as one considers it, not as a royal road for beginners, but as the last effort of a vigorous intellect striving to concentrate into an artistic form, at the risk of bursting its bounds, as much thought as it can possibly contain."

" The Highway of Letters" is the very happy title of a book on Fleet-street by Mr. Thomas Archer which Messrs. Cassell and Co. will publish immediately. The forthcoming volume is described as a gossipy narrative of the historical, social, literary, and personal associations of Fleet-street from the time of Chaucer to the present day.

A contemporary announces a work entitled, ' The Fall of Adam,' by the Rev. Stephen Shepherd Maguth, LL.D., of Emanuel College, Cambridge, with the following remarkable account of its contents :—This anthropological, biblical, exegetical, and scientific treatise reveals for the first time since the creation of man upon this earth the hitherto occult mystery of the true nature of the fall of Edenic man, in which evil, in its origin, is extricated from the instigation of a fabulous god of evil, and is demonstrated to have been the resultant of natural law, under circumstances which were peculiar to the Edenic period of time. Moreover, this is no idle and baseless speculation, but a profound sequence of inductive and analogical reasoning on Biblical anthropology, which absolutely solves that unique enigma, the many-sided and conflicting moral and spiritual character of man, as he is : myth and legend, the inevitable accretion of the ages of man, are dispelled by its elucidative light ; the momentous ultimation of man, as physico-psychical and as a psycho-spiritual being, is made known by inductive and analogical argument ; and it is a book of vital interest to all sorts and conditions of men, the wide world over.

Two rather curious and instructive lessons may be gleaned from the book sale at Sotheby's. In the first place, the extraordinary difference in value between two copies of an earliest edition was particularly strongly emphasised. A first edition of " Tom Jones," uncut, and in the original boards, sold for £69, whilst another copy of the same issue, but bound in old calf, went a-begging for a paltry £4 12s. ! The second lesson arose in conection with a first edition of a little known and less valued work of Oliver Goldsmith—the " Beauties of English Poesy," in two volumes, 1767, realised £2. A few days ago a book-hunter, who is also a contributor to this column, picked up an excellent copy of this identical edition in Holborn for 8d.

Mr. Gladstone has written a very appreciative letter to Dr. Max Ohnefalsch-Richter, the author of the monumental work on Cyprus, of which Messrs. Asher and Co. will publish the English edition in two volumes, royal quarto at £9. It is called, " Kypros, the Bible and Homer." The following is an extract from Mr. Gladstone's letter :—" Aided by the references which you kindly supplied I have made myself sufficiently acquainted with it to be deeply impressed with its importance as a substantial contribution to the gret work of unifying and integrating the archaic knowledge which has recently been obtained in so many branches and so many quarters."

Mr. Raymond Blathwayth has apparently not yet had time to lay to heart the good advice of our reviewer regarding the necessity of self-repression on the part of the interviewer. His interview with Mr. George Newnes, in the March " Idler," is full of little gems of this kind : " No feeling . . . . flooded my soul while I walked about," &c. ; " I thoroughly enjoyed my visit, nor was it without infinite interest" ; " I also, like my host, think best upon my legs" ; " Mr. George Newnes paused for a moment in his journey round the billiard-table, and gazed absently at me as I lit a cigar and threw myself into an arm-chair." But the " pope's nose," so to speak, of the interview is the following delicious piece of ingenuousness :—" At luncheon the conversation dealt chiefly with sport and games, to my own great relief be it added, for the dweller in the tents of the literary world hears but little of the ordinary topics of conversation, and becomes suffocated, if he be not to the manner born, with the nauseating cant and self-sufficiency which is so typical of the literary world of to-day, and more especially typical of its younger members."

It is said that Lord Houghton contemplates another volume of verse.—" Barrack Room Ballads " continues to sell at the rate of about 200 copies a week. First editions are at a great premium.—Messrs. Chatto and Windus announce an octavo of " Songs and Sonnets," by Miss Mathilde Blind. Most of the pieces are quite new, three or four only having seen the light. Miss Blind has already published two works of verse, " The Ascent of Man," and " Dramas in Miniature."

Mr. Hume Nisbet has largely rewritten his short novel, " Doctor Bernard St. Vincent," and Messrs. Chatto and Windus are bringing it out in attractive covers within a few days. The story is an Australian one.—Messrs. Macmillan are publishing Mr. S. R. Lysaght's novel, " The Marplot," to-day. Mr. Lysaght is the author of a dramatic poem, entitled " A Modern Ideal."—Cheap editions of Amelie Rives's " Barbara Dering," and Christie Murray's " Bob Martin's Little Girl" are due at the beginning of the week.—" Wilfred Waide, Barrister and Novelist," is the name of a single-volume novel which Messrs. Sampson Low are about to publish. The author is Richard Penderel—to all appearance a *nom de plume*.

A popular edition of Stanley's " Darkest Africa " is to appear in one volume. It will contain all the original illustrations.—In a few days Messrs. Osgood and McIlvaine are bringing out Mr. St. George Mivart's new work, " Types of Animal Life." The monkey, the bull-frog, the rattlesnake, the American bison, the whale, and even that elusive creature the mermaid, are treated. More than a hundred illustrations have been prepared for the work.—" Uncle Remus and his Friends" will be ready about Thursday.

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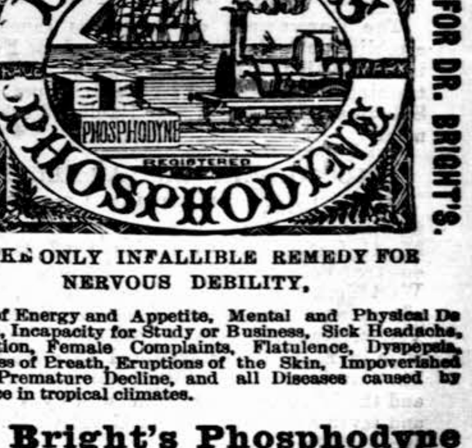

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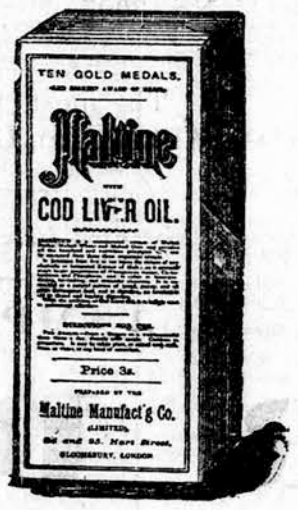

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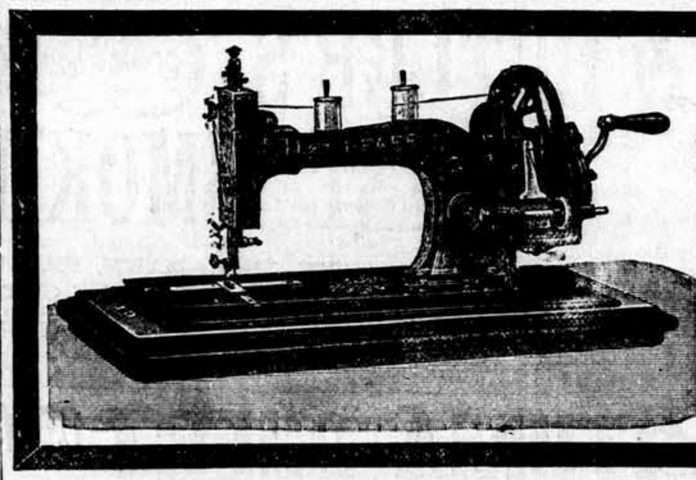

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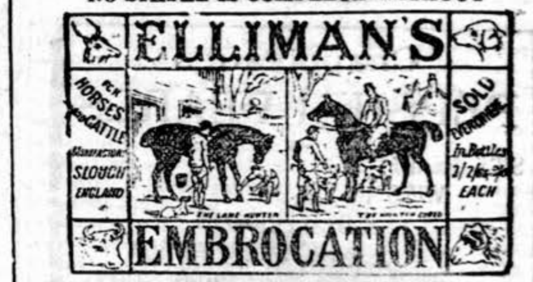

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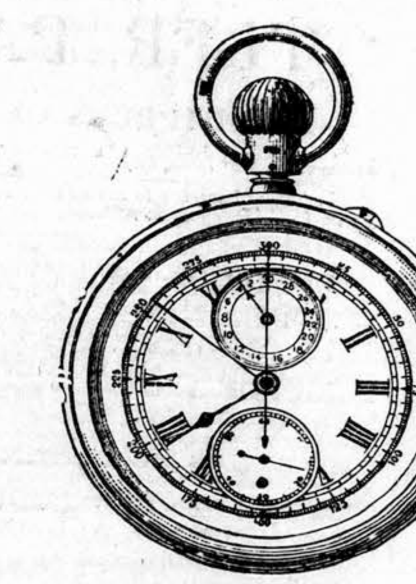

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Bombay Gazette

SUPPLEMENT.

BOMBAY FRIDAY, MARCH 24, 1893.

FINANCIAL STATEMENT FOR 1893-94.

The following statement was issued in a *Gazette of India* Extraordinary at noon yesterday:—

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

PRELIMINARY.

In accordance with the Rules made under the Indian Councils Act of 1892, the annual Financial Statement must be explained in the Legislative Council of the Government of India and may be discussed by the Members of that Council, each of whom is entitled to receive a printed copy of the Statement.

A printed copy of the Financial Statement has been supplied to each Member of the Council, and I shall now proceed to explain the general financial position of the Government of India; such discussion of the Financial Statement as may be considered necessary can take place subsequently.

2. In the explanation which I propose to lay before this Council I shall confine myself almost entirely to Imperial Revenue and Imperial Expenditure, and I shall neither take up matters of minor importance nor attempt to deal with Provincial and Local Finance, my special object at the present moment being to convey to the Council and to the public a correct outline of the general financial position of the Government of Indta; those who wish for further and fuller information will find it in the body of the Financial Statement.

3. I shall deal, as is usual, with the transactions of the Government of India under the three following heads:—

(1) The Accounts of the financial year 1891-92 which have been finally closed.

(2) The Revised Estimate of the financial year 1892-93 which ends on the 31st instant.

(3) The Budget Estimate of the coming year—1893-94.

The explanation I am about to give is printed as Part I. of the Financial Statement, and where Revenue or Expenditure is mentioned, it should be understood that Imperial Revenue or Imperial Expenditure is meant, unless the contrary is stated in the context.

4. The financial position of the Government of India, at the present moment, is such as to give cause for apprehension, and I shall be obliged, in the explanation I am about to lay before this Council, to go back a short way into the history of the past in order to bring out more clearly the nature of the difficulties with which we have to contend and the causes to which they owe their existence. It will not be necessary for this purpose to go back further than March 1891, the month in which the Budget Estimates of the financial year 1891-92 were issued. This is the latest year of which the Accounts have been finally closed.

SECTION I.—ACCOUNTS OF 1891-92.

5. When the Budget Estimates for the year 1891-92 were being framed, just two years ago, the rate of exchange was taken at what would now seem the excessive figure of 1*s.* 5¼*d.* the rupee; the surplus shown in the Estimates was Rx. 115,600, and practical equilibrium between Revenue and Expenditure was secured.

It was explained in the Financial Statement issued in March last that from a financial point of view the unfavourable incidents of the year 1891-92 were (1) a fall in the average rate of exchange of the year to 1*s.* 4·713*d.*, involving an increase of the net Expenditure under Exchange by Rx. 782,200, (2) a considerable increase in Military Expenditure, chiefly on account of expeditions, and (3) a falling off in Land Revenue owing to scarcity; on the other, or favourable, side of the account there was (1) a very large increase of Railway Revenue, (2) substantial increase of net Opium Revenue, and (3) a satisfactory growth of Ordinary Revenue other than Land Revenue.

It appeared at that time, March 1892, that the changes for the worse which had occurred during the year 1891-92 would slightly outweigh the changes for the better, and expenditure was shown in the Revised Estimates of 1891-92 as being somewhat in excess of Revenue; at the same time it was anticipated that some improvement might occur at the last moment and that the Accounts of the year when finally closed would show a surplus. This hope has been realised, and the Accounts of 1891-82 have closed with a surplus of Rx. 467,000—a not unsatisfactory result, even though the larger part of that surplus is due to a payment which it was expected would be made to the War Office in 1891-92 and for which £240,000 was entered in the Revised Estimates having been postponed to 1892-93; this postponement relieved the finances of the former year at the expense of those of the current year.

6. With 1891-92 the era of surpluses, I regret to say, comes to an end. During the four years from 1884-85 to 1887-88 there was an aggregate deficit of Rx. 5,039,000. In 1888-89 there was a surplus of Rx. 37,000, in 1889-90 of Rx. 2,612,000, in 1890-91 of Rx. 3,688,000, in 1891-92 of Rx 467,000, the aggregate surplus of the four years being Rx. 6,804,000. The Revised Estimates of the year which is now drawing to a close, and the Budget Estimates of the year on which we are about to enter show deficits of considerable magnitude.

SECTION II.—REVISED ESTIMATE OF 1892-93.

7. I now come to the Revised Estimates of 1892-93—the year which is just about to close,—and I shall in the first place call attention to the conditions under which the Estimates of 1892-93 were originally framed. The fall in the rate of exchange during the year 1891-92 had been so great that in the Financial Statement for 1892-93 some difficulty was experienced in securing equilibrium between Revenue and Expenditure. The fall in the rate of exchange, from 1*s.* 5¼*d.*, the figure taken for the Budget Estimates of 1891-92, to 1*s.* 4*d.*, the highest rate which it was considered safe to take for 1892-93, caused the charge for Exchange to increase by no less than Rx. 1,708,000. We were able to cover this heavy loss and to secure a small surplus of Rx. 146,600 in the Budget Estimates of 1892-93, but it was only a concurrence of fortunate incidents that enabled us to do so. These fortunate incidents were (1) the receipt of contributions to the extent of Rx. 466,000 from Local Governments on revision of the Provincial Contracts; (2) the anticipated growth of general Revenue under the Principal Heads, (excluding Opium) to the extent of Rx. 625,000, (3) the anticipated growth of Railway Revenue to the extent of Rx. 606,000 in India, less increased expenditure in England of £51,800, and (4) a substantial improvement under Interest in India owing to our having been able to avoid borrowing for some years, and to our having increased the Paper Currency investment by one crore of rupees.

8. The rate of exchange taken in the Budget Estimates of the current year—namely, 1s. 4d. the rupee—has not been ralised. The actual rate of exchange at the present time is about 1s. 2·6d., and the average rate for the year is slightly below 1s. 3d.; the net charge for Exchange has increased by Rx. 1,936,600, of which Rx. 1,635,300 is due to fall in the rate of exchange and the remainder to increase of sterling Expenditure. Nor is this fall in Exchange the only untoward event which has affected the figures of the year 1892-93; there is also an increase of the sterling Expenditure in England, amounting to £613,200, and involving with Exchange at the Budget rate of 1s. 4d. an increased burden of Rx. 919,800, and there is an increase in the Expenditure on the Army in India to the extent of Rx. 515,500.

9. The three great causes of increased Expenditure during the year 1892-93 have been (1) the fall in the rate of exchange, which caused an increase of Rx. 1,635,300, (2) increased sterling Expenditure, involving a burden of Rx. 919,800, and (3) increased Expenditure on the Army in India to the extent of Rx. 515,500, making a total of Rx. 3,070,600. As the surplus shown in the Budget Estimates was only Rx. 146,600, and the three causes I have just mentioned increased the Expenditure by Rx. 3,070,600, it will probably be a surprise to most people to learn that the deficit shown in the Revised Estimates is only Rx. 1,081,900, a figure which will no doubt be still further reduced when the Accounts of the year are finally closed. The Budget Estimates show a surplus of Rx. 146,600 and the Revised Estimates show a deficit of Rx 1,081,900; there has, therefore, been during the year a falling off or deterioration on the whole account of Rx. 1,220,500, being the amount of surplus shown in the Budget Estimates *plus* the amount of deficit shown in the Revised Estimates. The three great causes which I have just mentioned having been sufficient to cause a falling off to the extent of Rx. 3,070,600 and the actual falling off, everything included, being only Rx. 1,228,500, it follows there must have been an improvement in other directions of Rx. 1,842,100, being Rx. 3,070,600 *minus* Rx. 1,228,500. I shall explain a little later in what way this improvement of Rx. 1,842,100, was obtained, but in the first instance it will be convenient to state the causes of the increase in sterling Expenditure and of the increase in Expenditure on the Army in India.

10. The chief increases in sterling Expenditure i England are £427,300 under Army Services, £123,400 under Marine, £81,900 under Superannuation Allowances and Pensions, and £37,600 under Interest.

The increased Expenditure under Army was caused by the payment of an arrear charge of £208,000 to the War Office in 1892-93 instead of in 1891-92 as originally intended, and by the adoption of a rule for the payment of furlough and retired pay in arrears at the end of each month instead of in arrears at the end of each quarter. Such a change must, from the nature of the case, add to the total charge in the first year because the allowances are paid sooner than would otherwise be the case, and the amount due at the end of the year is reduced. The same cause accounts for the increase of £81,900 in Civil Superannuation Allowances and Pensions. The increase in the Marine charge is due to payments on account of the construction of ships and a dredger, which were not provided for in the Budget Estimates.

The increase of £37,600 under Interest is due to discount on a sterling loan of £1,300,000 raised during the year for advances to Railway Companies and discharge of Railw Debentures.

11. The increased Expenditure of Rx. 515,500 on Army Services in India is due to the following causes:—

	Rx.
Suppression of disturbances in the Lushai Country	60,000
Isazai Field Force	50,000
Gilgit Agency	9,000
Kajuri Kach Force	100,000
Kurram Escort	45,000
Transport charges for supply of Gilgit Agency	78,400
Arrear charges connected with the Manipur Expedition	7,600
Rise in price of food and forage and increase in the number of transport animals to be fed (about)	150,000
Total...	500,047

There were also other increases of charge of minor importance and some decreases of no great magnitude which need not be separately specified.

12. I come now to the explanation of the fact that, with an increase of sterling Expenditure involving at the Exchange of 1*s.* 4*d.*, a burden on the finances of Rx. 919,800, with an increase in Army Expenditure in India amounting to Rx. 515,500, and with an increase of Rx. 1,635,300, on account of the fall in the rate of exchange, giving in all a deterioration of Rx. 3,070,600, the deficit is only Rx. 1,081,900. In making this explanation it will be most convenient to deal separately with the Opium Revenue, deducting Opium Expenditure from Opium Revenue so as to get the figure of net Revenue. It is at first sight not a little remarkable that an unfavourable Opium crop should, for the present, have had the effect of materially increasin the Revenue and at the same time largely reducing the Expenditure, the total gain in net opium Revenue as compared with the figures of the Budget Estimates being no less than Rx. 971,700.

In the first place I may mention that the poppy cultivation failed to a large extent in the cold weather of 1892, so that the sums paid to the cultivators, which sums fall into the accounts of the current year, were greatly reduced in amount, and the total Expenditure under Opium in 1892-93 proved to be Rx. 1,595,000, as compared with the Budget provision of Rx. 2,234,800, the saving being Rx. 639,800.

The knowledge that the crop of Opium was a poor one immediately affected the market, and a rise took place in the Price of Bengal Opium. In making our Budget calculations we had estimated the price of Bengal Opium at Rs. 1,050 a chest, while the average price actually obtained has proved to be Rs. 1,247. If we could have continued our sales throughout the financial year at the figures of the earlier months, the gain from the increased price of Bengal opium would have been Rx. 1,065,200. As the reserve stock of opium was running down, this could not be done, and the quantity of Bengal opium to be sold monthly was reduced from 4,500 chests to 3,642 chests with effect from first October 1892. The exports of Malwa Opium also proved smaller than the Estimate, and than had been the case for many years. Consequently the gross Revenue from Opium exceeds the figure of the Budget Estimates by only Rx. 331,900. As the gross Revenue from Opium increased by Rx. 331,900 and the Expenditure was reduced by Rx. 639,800, the increase in the net Revenue is no less than Rx. 971,700.

13. In addition to the great improvement in net Revenue from Opium, which I have just explained, and which, I must admit, is accidental, temporary, and, from a financiul point of view, far from satisfactory, there has been a general increase of Revenue under almost every head in the Estimates.

The total gross Revenue in India shown in the Budget Estimates of 1892-93 was Rx. 65,399,500; the amount shown in the Revised Estimates which are now published is Rx. 66,423,300, being an increase of Rx. 1,023,800. Of this increase I have already taken into account the increase of Rx. 331,900 in Revenue from Opium; excluding the temporary and accidental increase in Opium Revenue, there has been, therefore, during the hear an improvement in Revenue of Rx. 691,900.

There is nothing which has so beneficial an influence on the growth of the general Revenue as timely and plentiful rains and good harvests, and as the country has been on the whole somewhat unfortunate in these respects during the last few years, the increase of Revenue which I have just stated is specially satisfactory, inasmuch as it shows that, although the progress of the country may have been impeded by the occurrence of unfavourable seasons, it has not been stopped or even seriously checked. Nevertheless, the growth of Revenue during the year appears to show traces of the influence of unfavourable seasons. There is not a very remarkable increase of Revenue in any direction, and the satisfactory aggregate increase which has been secured is due to moderate increases under almost all heads, and indicates steady and general improvement rather than unusal expansion.

14. Excluding Opium there are thirty-two Major Heads of receipt in the Indian Accounts, and decreases of Revenue are shown under only seven of these heads, the only decreases of any importance being Rx. 120,700 under XXIV. Exchange, Rx. 76,000 under Customs, and Rx. 34,800 under Interest.

The amount of Revenue shown under XXIV. Exchange depends on the average market rate of Exchange during the year, on the rates fixed by contract with the Railway Companies for regulating certain

transactions between them and the Government, on the nature and extent of these transactions during the year on the extent of Remittances during the year, and on the rate of Exchange fixed yearly for the settlement of accounts between the Indian and the Home Government. Increases or decreases of Revenue under such a head are of course no indication of the general progress or prosperity of the country. The falling off under interest is due to the fact that the Railway Companies did not overdraw their capital to the extent anticipated and an increase or decrease of Revenue from interest on advances to Railway Companies has not any bearing on the question of the growth of ordinary Revenue. The falling off in Customs Revenue is due to reduced exports of rice from Burma.

The principal increases of Revenue are the following :—

Head of Account.	Rx.
State Railways	143,600
Land Revenue	117,800
Salt	104,900
Mint	99,400
Excise	79,300
Irrigation, Major Works including Land Revenue due to Irrigation	69,900
Stamps	60,200
Army receipts	51,100
Total	726,700

15. As the increase in net Opium Revenue is Rx. 971,700, and the increase of Revenue under other heads is Rx 691,900, we get a total improvement in Revenue of Rx. 1,663,600. This it will be recollected is the increase in Imperial Revenue, and takes no account of the question of Provincial and Local Revenue, the amount of which has no bearing on the surplus or deficit of the year. I may, however, mention that the increase of Provincial and Local Revenue during the year is Rx. 592,500.

16. The growth of Revenue during the current year has, as I have just shown, been satisfactory, and it is hardly less satisfactory that the public Expenditure in India during the same period has, with only a single exception of importance, been kept well within the Budget Estimates The Budget Estimate of this Expenditure for the current year was Rx. 41,628,500 and the corresponding figure of the Revised Estimate is Rx. 41,341,600, a reduction in the aggregate Expenditure of Rx. 286,900. If we eliminate from the account the decease in Opium Expenditure of Rx. 640,000, which must be admitted to accidental and temporary, and with which I have separately dealt, it will be seen that the increase of Expenditure under all other heads has been Rx. 353,100, an increase which is more than accounted for by the increased Expenditure of Rx. 515,500 on Army Services which I have already explained.

The Expenditure under all heads other than Opium and Army Services is very closely in accord with the Budget Estimates both in aggregate amount and in details and need not be further examined. It will suffice to mention that, excluding Expenditure under Opium and Army Services, there is a small saving of Rx. 162,400, an amount slightly less than the saving which occurs under the Railway Revenue Account.

17. The explanations already given, and which I fear may have proved somewhat tedious, place me in a position to sum up in a few words the financial results of the year 1892-93.

In the first place we have had a net increase of sterling Expenditure amounting to £602,600, which (taking exchange at the Budget rate of 1s. 4*d.*) involves an increased charge of Rx. 903,900. In the next place we have had increased Expenditure on the Army in India amounting to Rx. 515,500; and, lastly, and most important of all, there has been a fall in the rate of Exchange from 1*s.* 4*d.* to 1*s.* 3*d.*, involving a net increase of the charge in the columns headed Exchange of no less than Rx. 1,635,300. The total falling off during the year from these three causes being Rx. 3,054,700. To balance this great and disastrous falling off we have in the first place the temporary and accidental increase in net Opium Revenue in India of Rx. 971,900; in the next place we have a satisfactory growth of Revenue under other heads of Rx. 691,900, and we have a slight saving of Expenditure (excluding Army Services and Opium) which amounts to Rx. 162,400. The total improvements i Rx. 1,826,200.

Our losses exceed our gains by Rx. 1,228,500, and the Budget surplus of Rs. 146,600 is converted into a deficit on the Revised Estimate of Rx. 1,081,900,

18. The Final Accounts of each financial year usually, and I may say invariably, show improvement over the Revised Estimates, and I fully anticipate that in March 1894 my successor will be able to announce that the actual deficit of the year 1892-93 is below the figure at which it is now placed.

However satisfactory this result may appear at first sight, and under all the circumstances of the case, a closer examination of the figures affords ground for apprehension.

The temporary and accidental gain in net Revenue from Opium will disappear in 1893-94 and the influence of short crops in past years will still further reduce the income from Opium. On the other hand, the loss due to the fall in the rate of exchange will remain, and will increase, because there is at the present time no prospect that the rate of exchange will be as high in 1893-94 as it has been in 1892-93, and the fall will not merely add largely and directly to the burden of Indian Expenditure, but will materially increase the cost to be incurred on account of the British troops serving in India, whose pay is fixed in sterling. On the other hand, we may expect to retain a large proportion of the increase of ordinary Revenue which we obtained in 1892-93, and the causes by which the sterling Expenditure was swollen in the current year will no longer operate.

The prospective loss exceeds the amount of gain on which we can reckon, and we may say at once, and without waiting to examine the Budget Estimates of 1893-94, that the deficit of the year 1893-94 must exceed that of 1892-93 by a considerable amount.

SECTION III.—BUDGET ESTIMATES OF 1893-94.

19. In the estimates of the coming year the total Imperial Revenue in India and England amounts to Rx. 66,648,800, and the total Imperial Expenditure to Rx. 68,243,900, and the deficit is Rx. 1,595,100.

The announcement of a large deficit will not, I believe, come as a surprise to those who have paid any attention to financial matters during the past year, or who have taken their opinions on the subject from the public press. I shall now explain the exact influence exercised upon the financial position of the Government of India by the various causes which have come into operation during the last twelve months, and which have resulted in transforming the small surplus of the Financial Statement of 1892-93 into a deficit for the coming year which exceeds one and half crores of rupees. The immediate and principal cause, as every one knows, is the fall in the rate of exchange, but there are other causes of less importance which also require notice.

20. In the explanation I am about to make I shall take as my starting point the Budget Estimates of 1892-93, which showed a surplus of Rx. 146,600, and shall trace the various changes, favourable and unfavourable, which in the course of twelve months have brought us face to face with a deficit of Rx. 1,595,100. For the purposes of this explanation it will be convenient to again call attention in this place to the leading features of the position as it presented itself in March 1892.

In the Financial Statement for 1892 93 it was stated that the fall in the rate of exchange from 1s. 5¼d. to 1s. 14d. had imposed on the finances of India an additional burden to the extent of Rx. 1,708,000, being the increase of Exthange on the net sterling Expenditure, in addition to an increase of Rx. 205,000 in the pay of the British Troops, and it was explained that this increase of charge had been met (1) by contributions from Local Governments, (2) by anticipated increase of Railway Revenue, (3) by growth of Revenue under the Principal Heads, and (4) by some improvement under Interest owing to our having been able to avoid borrowing for some years, and to our having invested in Government securities a larger amount of the Paper Currency Reserve. The additional burden thrown on the finances in March 1892 was a very heavy one and it was only a combination of favourable circumstances that enabled us to meet it for the time. The further and additional burden thrown on the finances at the present time is even greater than that of a year ago and the former combination of favourable circumstances does not recur.

21. In the Estimates of the coming year the rate of exchange has been taken at 1s. 2¾d., a rate which, though slightly in excess of the market rate of to-day, is five farthings lower than the rate taken in the Budget of 1892-93. And the additional Expenditure, direct and indirect, for which we have to provide in consequence of this fall in the rate of exchange, comes to no less than Rx. 2,229,400.

The net sterling Expenditure in the Estimates of the coming year is £15,650,300, and the charge for Exchange at 1s. 2¾d. to the rupee is Rx. 9,314,600; if we could have taken Exchange at the rate adopted in the Budget Estimate of 1892-93, namely, 1s. 4d. the net charge for Exchange would have been only Rx. 7,825,200 and consequently the fall in the rate of exchange between March 1892 and March 1893 has added directly to the Expenditure of the Government of India the difference between these amounts, or the sum of Rx. 1,989,400.

The pay of the British Troops serving in India, or in any other part of Her Majesty's dominions, is fixed in sterling, and must be converted into the currency of the country in which they are serving at a rate fixed annually, intended to approximate to the average market rate of the year. The fall in the rate of exchange to 1s. 2¾d. has added on this account a further sum of Rs. 240 000 to the Indian Expenditure, causing the total additional charge, direct and indirect, on account of Exchange to amount to Rx 2,229,400.

The estimated surplus of 1892-93 was Rx. 146,600, and the estimated deficit of the coming year is Rx. 1,595,100, showing a total deterioration in the year of Rx. 1,748,700; as this sum is less by Rx. 487,700 than the falling off due to the fall in exchange alone, it will be obvious that but for the fall in exchange below last year's Budget rate of 1s. 4d., the Estimates of 1893-94 would have shown an improvement over those of 1892-93 amounting to Rx. 487,700, and I should now have been in a position to announce a surplus of Rx. 634,300 instead of a deficit of Rx. 1,595,100. An increase of Rx. 1,913,000 (Rx. 1,708,000, plus Rx. 205,000) in the burden on account of exchange, followed in twelve months by a further increase of Rx. 2,229,400 on the same account, the total increase amounting to over four crores of rupees, has imposed a strain on the Indian Finances which they are at present unable to bear.

22. I shall now explain in what manner the improvement of Rx. 487,700, to which I have just alluded, has been obtained.

In the first place I may mention that the estimate net sterling Expenditure of 1893-94 is less than that of 1892-93 by £99,300, giving, at an exchange of 1s. 4d., reduction of charge to the extent of Rx. 148,900. The details of this reduction will be found in the body of the Financial Statement, and I shall not further notice the question of sterling Expenditure in the present place. There remain for examination the Estimates of Revenue and Expenditure shown in the Indian portion of our Accounts.

In examining the Estimates of Revenue and Expenditure for 1893-94 I shall deal with "net" Receipts in case of Opium and Railways; in other words I shall deduct the Expenditure from the Receipts, and employ net figures. I adopt this course in consideration of the fact that in both cases the Expenditure is so closely connected with the Receipts, and constitutes so large a deduction therefrom, that to treat the total gross receipts as Revenue would be misleading. I do not consider it necessary for my present purpose to treat any other head of Revenue in a similar manner.

In the net Revenue from Opium the Estimates of 1893-94 as compared with the Budget Estimates of 1892-93, show a falling off of Rx. 338,400; this is partly due to reduced exports of Malwa Opium. There has also been a large reduction in the quantity of Bengal Opium to be sold, and though the falling off from this cause will be partly covered by the anticipated increase in the selling price, the reduction in Revenue from the sales of Bengal Opium alone is Rx. 207,000.

Under the Railway Revenue Account the net receipts in India have increased from Rx. 6,678,300 to Rx. 6,899,400, or by Rx. 221,100.

23. Putting aside for the time the Revenue from Opium and the Railway Receipts, with which I deal separately, the total increase of Revenue in the Estimates of the coming year, as compared with the Budget Estimates of 1892-93, is Rx. 647,700. This moderate, but not unsatisfactory, increase is spread over nearly all heads. The only large item of increase is Rx. 313,500 under Land Revenue, and there are decreases under a few heads.

The increase shown under Excise is only Rx. 36,600, and it may be well that I should explain that the increase of Imperial Revenue under this head would have been Rx. 104,000 had it not been decided recently to assimilate the Opium Law of Lower Burma to that of Upper Burma, or in other words to prohibit the consumption and possession of Opium by Natives of Lower Burma. This change involves a reduction of the Excise Revenue in 1893-94 by Rx. 67,500 and of the Opium Revenues by Rx. 22,500. The further loss which falls on the Provincial Revenues is Rx. 22,500. The loss of Revenue will be somewhat greater in subsequent years, as the proposed change is not expected to come into effect until three months of the next financial year have elapsed, and the reduction of Revenue will therefore, affect only nine months of the year 1893-94.

24. Turnining to the Expenditure side of the account, I have to observe that excluding Opium Expenditrueand the Expenditure of the Railway Revenue Account, the total increase of Expenditure in India in the coming year is estimated at Rx. 431,600.

In explaining the causes of this increase of Expenditure it will be convenient to state the increase or decrease under each Group of Heads ordinanry shown in the Indian Accounts. The following are the increase of Expenditure under each Group :—

	Increase.
Army Services	686,800
Post Office, Telegraph, and Mint	48,800
Grant for Famine Relief and Insurance	42,600
Buildings and Roads	40,300
Direct Demands on the Revenue (excluding Opium)	13,400
Salaries and expenditure of Civil Departments	10,800
Total	842,700

The increase under Post office, Telegraph, and Mint calls for no special remarks. It is due to the development of the Departments concerned, and is accompanied by a more than proportionate increase of Receipts. That under Buildings and Roads occurs in Military Works Expenditure: the grant for 1892-93 was below the normal amount. The increase under the Famine Grant is merely a matter of account.

The small increases of Rs. 13,400 and Rx. 10,800 do not require special notice, but the increase of Rx. 686,800 under Army Services is of more importance. Of this sum, Rx. 240,000 is due to the increase in the pay stated in rupees of British troops serving in India and is caused by the fall in the rate of exchange. This portion of the increase has already been taken into account in dealing with the question of Exchange and may be excluded from the persent calculation.

The following are the principal causes of the balance of the increase in Expenditure on Army Services (Rx. 446,800) :—

	Rx
Provision for the Kajuri Kach Force, the Kurram Escort, and Arrear charges of the Chin-Lushai, and Manipore Expeditons.	174,000
Increased Expenditure on Ordnance Establishment and Stores.	88,200
Rise in the price of food and forage and increase in the number of transport animals to be fed	70,000
Transport and supply arrangements for Gilgit.	30,000
Increased cost of clothing for British Troops.	27,100
TOTAL	389,300

25. The principal decreases in expenditure during the coming year, 1893-94, are as follows :—

	Decreases. Rx.
Interest	233,200
Construction of Railways	118,300
Special Defences	18,600
Miscellaneous Civil Charges	32,400
Irrigation	8,600
Total	411,100

Of the items of decrease, the only one that requires special explanation is that under Interest. Speaking generally, this decrease may be said to be due to the transfer of Rx. 10,792,490 of the 4½ per cent. Loan during the current year to 4 per cent. securities, thus effecting a saving of Rx. 54,000, and to the continuance of the practice of applying the surpluses of past years to the construction of Railways and Canals, and thus obviating the need for borrowing. On the other hand, there is an increase of the interest charge on increased deposits in Gyvernment Savings Banks. The reduction under Construction of Railways is due to the fact that we have no surplus Revenue to devote to such a purpose.

26. The final result at which we arrive is that, if we exclude the indirect increase of expenditure in India caused by the fall in the rate of exchange, and leave out of account opium expenditure and the expenditure in the Railway Revenue Account (for both of which a net figure has been taken) there has been an increase of expenditure under certain heads in the estimatee of 1893-94 as compared with those of 1892-93 of Rx. 602,700, of which Rx. 446,800 is due to higher Expenditure under Army in India, and that there is a decrease under all other heads of Rx. 411,100.

27. I am now in a position to summarise in a few words the causes that have brought about a deficit of Rs. 1,595,100 in the Estimates of 1893-94 as compared with the surplus of Rs. 146,600 shown in the Financial Statement for 1892-93. In the first place, the fall in the rate of exchange has caused increased expenditure to the amount of Rx 2,229,400; in the second place, net Opium Revenue is worse by Rx. 338,400, and in the third place, the cost of Army Services in India (excluding pay of British troops) is greater by Rx. 446,800. The total deterioration from the three causes I have mentioned is Rx. 3,014,600. There is on the other side of the account an improvement in ordinary revenue in India to the extent of Rx. 647,700, an improvement of Rx. 221,100 in net Railway receipts, a reduction in the net sterling charge which reduces expenditure by Rx. 148,900, and a reduction in Indian expenditure (excluding Opium, the Railway Revenue Account, and Army Services) of Rx. 255,200. The total improvement is Rx. 1,272,900, and deducting this amount from the total deterioration of Rx. 3,014,600 we get a net falling off of Rx. 1,741,700, which is just sufficient to account for the surplus of Rs. 146,600 shown in the Budget Estimates of 1892-93 being converted into deficit of Rx. 1,595,100 in the Estimates of 1893-94.

The figures may be stated in the following manner :—

Deteioration.	Rx.
xchange	2,229,40
Eduction in net Opium Revenue	338,4000
Increased cost of Army in India, excluding increase Rin pay of British Troops due to fall in exchange	446,800
Total	3,014,600

Improvement.	
Increase in Ordinary Revenue in India	647,700
Reduction in net sterling Expenditure	148,900
Reduction in India Expenditure, excluding Opium, Railway Revenue Account and Army Services	255,200
Improvement in net Railway Receipts	221,100
Total	1,272,900

SECTION IV.—PRESENT POSITION. FUTURE POLICY.

28. The Revised Estimates of the current year show a deficit of Rx. 1,081,900; the Budget Estimates of the coming year show a deficit of Rx. 1,595,100. The prospects of the furture are disheartening because, although the ordinary Indian Revenue grows rapidly, the fluctuations in Exchange are such as to set all calculation at defiance. The increase in expenditure during the last two years, caused by the fall in the rate of exchange amounts to Rx. 4,142,400, and the increase of expenditure due to this cause has not yet come to an end. The heavy fall in the rate of exchange has most seriously affected the position of Government servants not domiciled in India; their case cannot be put on one side much longer, and, as matters now stand, no remedy is possible which does not involve further increase of expenditure.

We have, also, to take into consideration the possibility of the United States stopping their purchases of silver; the effect of which on the rate of exchange must be serious and might be disastrous. The net opium revenue for the coming year has been taken at a lower figure than has appeared in the Estimates during the last 22 years.

29. Under the circumstances stated in the preceding paragraph the natural and ordinary course would be for the Goverment of India to at once take such measures as would suffice to cure the existing deficit and establish equilibrium between Revenue and Expenditure. Financial embarrassment is like the avalanche which gathers weight and force the further it proceeds, and it is the obvious duty of every Government to allow no avoidable delay to occur in dealing with a declared deficit. Postponement of action cannot be justified except on grounds of irresistible weight.

30. But it will be found on examination of the existing position that there are insuperable objections to any attempt to deal withthe anticipated deficit of1893-94 atthe present.momentThe immediate cause ofour present difficulties, and the cause which, by comparison and for the time being, dwarfs all others, is the fall in the gold value of silver, which, as I have shown, has added to the Indian expenditure in two years over four crores of rupees. If that fall could be stayed and the rate of exchange with England fixed permanently at even its present low figure, the dfficulty of dealing with the present deficit would be comparatively light. The Revenue continues to grow in a satisfactory manner; even under the influence of indifferent seasons and poor harvests it has made fair progress. If we could feel assured that there would be no further fall in exchange, I have little doubt that increase of Revenue, restriction and reduction of Expenditure, with possibly some taxation of a temporary nature, would, in a very short time re-establish equili brium. A serious effort would no doubt be required in the first instance, but with a fixed rate of exchange we would have a definite task before us and our measures could be regulated accordingly. But it unfortunately happens that, unless some settlement of the Currency question is obtained, there is no prospect of even the most moderate degree of stability in the rate of exchange. The disastrous and unprecedented fall in the gold value of silver which has been experienced during the last few years has destroyed confidence, and we know that the question of stopping their purchases of silver is being seriously agitated in the United States of America. The exact consequences of such stoppage it is impossible to foretell, but the conclusion I have come to is that the consequences would, at any rate for a time, be disastrous to the Indian Exchequer, and that the Government of India would in such case be involved in pecuniary difficulties of greater magnitude, and more lasting in their effects than any which have hitherto been experienced in this countrp.

The imports of silver into India during the current year and the two preceding years have been of great magnitude. In the year 1890-91, the net imports of silver were Rx. 14,175,136, in 1891-92 they were Rx. 9,022,184, and in 1892-93 they promise to amount to Rs. 13,000,000. If the United States ceased to purchase silver, the best calculation I have been able to make shows that India would have to absorb nearly, if not quite., Rx. 8,000,000 worth of silver yearly in addition to what she imports already, and it is icepossible to contemplate such a state of things without the gravest apprehension.

The consequences of a forced and sudden addition to the yearly imports of silver into India of Rx. 8,000,000 in a single year would, in the first instance at any rate be overwhelming, and I should expect that the Eastern Exchanges would be for the time completely disorganised. The fall in the gold value of silver would be so great that the production of silver might possibly be curtailed, but we cannot be certain that this result would follow, or to what extent it would follow, and as mines that are in full working could not, and would not, be stopped immediately, the process of reduction would take time. If such reduction of output did take place, it would be due to the fall in the price of silver, and would not last longer than the fall in price lasted: every rise in price would be followed by increased activity at the mines and would tend to restore production to its old figure. In short the stoppage of the purchase of silver by the United States wou d result in a great fall in the price of the white metal, and though a portion of the first fall might be recovered, it cannot reasonably be expected that under such circumstances, even the present price of silver would be restored; confidence in the future would be still further weakened, and fluctuations in exchange, of excessive amount and most injurious in their consequences, would be inevitable.

31. I have now shown what we must expect if there is no settlement of the currency question, and if the United States stop their purchases of silver. The prospect of a settlement of the currency question lies on the other side of the shield. A settlement of this question would prevent any further fall in exchange ge, and would be very likely to cause, at the very least, some slight rise.

It is no violent hypothesis to assume that a settlement of the currency question might raise the rate of exchange by one penny, and so great is the influence of exchange on our finances hat a rise of even this small amount would give us equilibrium between rev nue and Expenditure in the coming year, and cause our present financial difficulties to d sappear.

In other words, our financial position for the coming year is absolutely at the mercy of Exchange and of those who have it in their power to affect in any way the price of silver. If we budget for the present deficit of Rx. 1,595,100 and Exchange rises one penny we shall have a surplus; if it falls a penny we shall have a deficit of more than three crores; if we impose taxation to the extent of one and a half crores of rupees, a turn of the wheel may require us to impose further taxation of not less magnitude; another turn and we may find that no taxation at all was required. It will be obvious from what I have just said that what we have got to consider in making our arrangements for next year, is not so much the question of increasing the public Revenue or restricting that portion of the public Expenditure which is under our control but the chances of a settlement of the Currency question.

32. I regret that I am unable to give any more definite information regarding the prospects of a settlement of this question than the public at present possess. We know that the question excites the greatest interest in the United States; and we know that even if the people of that country were willing to let it sleep, the inexorable logic of events will force them before long to take a fresh departure either in one direction or in the other.

The International Monetary Conference which recently assembled at Brussels sep rated without arriving at any definite conclusions, but it is proposed that it should re-assemble in May. We do not know whether that proposal will be carried out or not, but in the mean time the Currency question as it affects India is being considered by a Committee of experts in London under the presidency of the Lord High Chancellor of England.

The proceedings of that Committee are secret, and the Government of India have no information as to what the nature of its report will be, or as to whether the Committee will agree upon an unanimous report or not. But we know, as do the public, that the report of the Committee will be made very shortly, and the Government of India have beed informed by Her Majesty's Secretary of State for India that the decision on the Indian Currency question cannot be delayed much longer. Under these circumstances the Government of India have decided—and the soundness of the decision does not appear to me to admit of dispute—that the proper course is to await the decision of the Home authorities on this question before adopting measures, which must necessarily be of a stringent and exceptional nature, with the object of re-establishing equilibrium between Revenue and Expenditure. The immediate restoration of equilibrium would require the imposition of heavy taxation or a large reduction of Expenditure; and yet neither this taxation nor reduction of Expenditure, or even a combination of both means, would be final, or anything better than a temporary makeshift, if the Currency question is not settled, and measures that might suffice to meet the existing deficit would, in my opinion, be wholly inadequate if the United States ceased to purchase silver. I submit that the Government of India cannot be expected to initiate a policy at the present moment which must have very serious effects on the industry of the country and disturb and unsettle the Administration, when the lapse of only a month or two might, and in all probability will, show either that their policy was mistaken and their measures uncalled for, or that policy was wholly insufficient to meet the requirements of the case, and that their treatment of the disease had irritated the patient without materially advancing his progress towards health.

Disappointing as this decision may appear to some persons, and strongly as I am opposed to delay in dealing with financial embarassment, I entertain no doubt that the course which the Government of India (with the sanction of Her Majesty's Secretary of State for India) have decided to adopt in the present conjuncture is the wisest under the circumstances, and I trust that the Indian public will acknowledge the difficulties of the present position, and will not press for a h sty decision, or the inconsiderate adoption of measures which must, from the very nature of the case, prove to be either inadequate or unnecessary.

33. The Government of India having decided to budget for a deficit of Rx. 1,595,100, and the various Local Governments having decided to draw upon their Provincial and Local balances and to budget for expenditure in excess of their Revenue for the year by Rx. 751,200, the question of Ways and Means for the coming year becomes one of unusual importance

We have to find money to cover the deficit of Rx. 1,595,100 in the Imperial Account, and of Rx 751,200 in the Provincial and Local Account; we have also to find Rx. 3,550,000 for Expenditure on Railways and Canals, which is not charged against Revenue, and we have to provide funds for loans to local bodies, agriculturists, and others, to an extent (excluding the repayment of the balance of a loan by the Bombay Port Trust) which involves a net outgoing of Rx. 327,900.

We have also to meet the payments by the Secretary of State not taken into calculation in any of the above amounts to the extent of £1,889,100, amounting at the exchange of 1s. 2¼d., to Rx. 3,070,400 of which about one-half only will be recovered in India from the remitters.

The task appears, at first sight, a formidable one, but I am glad to be able to say that a loan of 300 lakhs of rupees, to be raised in India, will, so far as can be judged at present, be sufficient to meet all our wants. The amount of this loan is less by 55 lakhs of rupees than the amount wdich we propose to spend on Railways and Canals and to charge otherwise than against Revenue, and is probably not in excess of the amount which might be raised yearly in the Indian market without producing any serious disturbance..

As the Government of India have not borrowod for some years, and Government Securities now stand high in price, it may be anticipated that the loan will be raised on favourable terms.

34. This satisfactory result as regards the amount to be borrowed is partly due to the high cash balance of Rx. 15,204,200 with which we expect to open the coming year. It is anticipated that the cash balanee will be reduced during 1893-94 by Rx. 2,561.100. It is also due in part to the large net deposits in Government Saving Banks which we are now receiving. The figures of net receipts for the past two years, and the estimated receipts for the present and comnig years, are as follows:—

	Rx.
1890-91	510,400
1891-92	821,100
[illegible]	[illegible]
[illegible]	[illegible]

The Bombay Port Trust has taken advantage of the favourable condition of the money market and proposes to repay on 1st April next a loan of Rx. 616,100. The Rampore State will also pay the balance (Rx. 220,000) of the amount it is providing for the construction of the Moradabad-Rampore Railway. The Ways and Means of the year are proportionately strengthened.

35. It is expected that the drawings of the Secretary of State will amount to £17,200,000 in the current year and to £18,700,000 in the coming year, making £35,900,000 in the two years. The large amount of these drawings may give rise to the erroneous belief that there has been a great and permanent increase in the Home charges. This is not the case. The Home Expenditure of the last four years has been as follows:—

	£
1890-91	15,568,875
1891-92	15,974,899
1892-3 (Revised Estimate)	16,563,600
1893-94 (Budget Estimate)	15,843,800

The increased drawings are largely due to payments for Railway stores, and to repayments of money received in former years from Railway Companies, and such payments, though inconvenient at the present time and involving a considerable temporary addition to the Home disbursements will have a beneficial effect on the balance of India's indebtedness in the future.

36. I have already explained that our position in the coming year depends almost entirely on the course of exchange, and though I must recur to the subject again, I have no intention of adding to the mass of literature that has grown up in connection with the Currency question.

The arguments for, and against, an International settlement of that question, and the arguments for, and against, independent action on the part of India, appear to me to have been exhausted. Every scheme that it has been possible for human ing nuity to devise has been elaborated with the utm st care, and pressed on the attention of a perplexed and suffering pub ic as being, in the opinion of its authors, a safe and infallible remedy for undoubted evils. I must plead guilty in my own case to having added something to the burdens of the patient public, but I hope I have not, as sometimes happens in the heat of argument on the Currency question ever used language which conveyed the impression that I looked upon the m n wi h whom I had the misf tune to differ in opinion as be ng necessarily a person of doub ful h n sty and deficient in ordinary intell gence. If I have d ne so I retract and ap l gise. The matter is t o serious to permit of any weight b ing attached t merely p rsonal considera i ns, and I think I may now fairly call on the disputants to recognise that the suit has, for the time being, passed beyond the stage f pleading and of argument, and that it only rem ins to wait the decision of the tribunal. If the members of that tribunal decide that a remedy is possible by means of independent action on the part of India and should be tried, let us, whatever our private and personal opinions may be, accept that decision and loyally endeavour to give effect to it. In asking others to accept a decision which they may, possibly, not wholly approve, I am not requiring them to do something which I wo ld not o myself. The remedy which I have al ays advocated, which I s ill prefer, and which I think may some day be adopted, is the solution of the Currency question by International agreement; yet this is the solution which at the present moment is not under consid ration.

37. If, on the other hand, it be decided that, having regard to th interests of In ia in their wi est s nse, no remedy for our undoubted difficulties is practicable, or should be attempted, it will be our plain and obvious duty to address ourselves, as best we may, to the task of establishing, securing, and maintaining the integrity of the financial position of India.

That task may be a h avy ne, but difficulties that are met in the righ spirit are already half overc me and I have c nfidence in the resources of the count y and in th industry f i s pe ple.

In the fi st Financial Statemen which issued under my name jus f ur years ag , afte calling attenti n to the financial dang rs that th eatened u in conneo ion wi h the question of Exc ange an he fall of e, Opium Revenu , I remark d that here were h peful as well a di c u aging element .

t said on tha occasi n tha "if we c uld get rid of th Exchang d fi ulty, I should be p epa d t ad p a hopeful iew of he fu u e, and if h r w e in addi ion n risk of a gre t war, I should l k fo wa d t our progress in c ming yea with as much c n dence as it it ever safe to feel in inancial ma ters."

In the following year when d elling on the improvement that had taken place in the course of twelve months nd n the gr unds for expecting further improvement in the immediate future I added the following words:—

"I fully recognize that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and th t unf reseen disasters might f r a ti ne upset our calculations. There is every n eed for caution and for eo nomy, and I should greatly regret if anything I now sa , or have said in the past, conveyed the i pression th t the Government of India are in a position to embark on a policy or adventure of any description."

When I made these remarks the tide of Indian financial prosperity was rising, and it was held in some quarters that the policy I a vocated was unnecessarily timid. The remission of taxation, it was said, would relieve the springs of industry, and public works should be vigorously prosecuted with fun s raised by gold loans in L nd n.

I do not think my critics will look back with much satisfaction to the opinions they formerly expressed; for my part I have no wish to dwell on the subj ct a d I recall the matter a the p es nt time in order that it may add force to w at I have now to say.

Even under present circumstances, when the horizon is dark with the approach of what may prove to be the gre test fina cial convulsion of the present century, I do notdraw back fr m the pinion I f rmerly expressed that the revenues of India are a equate to meet er wants; but I wish to say in the most em hatic terms that if the Sh p of State is to ride sucessfully through the storm which she is now entering, our measures must be taken in due time, must be regulated

by prudence and forethought, and must be carried into execution with strict regard to economy.

PART. II.

IMPERIAL, PROVINCIAL, AND LOCAL REVENUE AND EXPENDITURE.

SECTION I.—ACCOUNTS OF 1891-92.

38. The Revised Estimates for the year 1891-92 showed a deficit of Rx. 80,000. In announcing that deficit in last March, I stated my belief that the Final Accounts would show an improvement, and that it was more than probable that equilibrium would be secured. In June the Under-Secretary of State for India was able to announce in Parliament that this expectation had been realized, and he estimated the surplus of the year at Rx. 354,000. The actual surplus has proved slightly higher, being Rx. 467,535.

39. Explanations of the variations under the several heads will be found in the appropriation Report, published in the *Gazette of India* of the 18th instant. The following statement contains a general comparison of the Revised Estimates with the Accounts of the year :—

		Revised Estimates	Accounts.	Accounts, Better.	Accounts, Worse.
REVENUE.					
India	Rx.	88,219,400	88,773,360	553,960	...
England	£	255,200	257,919	2,719	...
Exchange	Rx.	111,300	112,004	704	...
Total..	Rx.	88,585,900	89,143,283	5,57,383	...
EXPENDITURE.					
India— Imperial, Provincial, and Local	Rx.	65,873,700	66,004,760	...	131,060
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—461,500	—240,924	...	220,576
England	£	16,193,400	15,974,699	218.701	...
Exchange	Rx.	7,060,300	6,937,213	123.087	...
Total..	Rx.	88,665,900	88,675,748	...	9,848
Surplus..	Rx.	—80,000	+467,635	547,535	...

40. The improvement in the Revenue and Expenditure in India was Rx. 422,900, of which Rx. 220,576 occurred in the Provincial and Local section of the Accounts, and Rx. 202,324 in the Imperial section. The improvement in the Revenue and Expenditure in England amounted to Rx. 345,211. The two amounts last mentioned make up the final improvement of Rx. 547, 535, which converted the estimated deficit of Rx. 80,000 into a surplus of Rx. 467,535.

41. Most of the heads of Revenue contributed to the increase of Rx. 558,960 in the Revenue in India. The largest increases occurred under the Principal Heads of Revenue, Rx. 190,849 (Rx. 85,274 of which was in Land Revenue), and under Railways Rx. 283,089.

42. In the Revised Estimates for the year, there was an under-estimate of the Military Expenditure in India of Rx. 115,062. Smaller variations under other heads result in a net increase of Rx. 14,998. These two sums together make up the amount, Rx. 131,060, shown as increase of expenditure in India in the table in paragraph 39.

43. The decreases of expenditure in England Rx. 218,701 and in Exchange on it Rx. 123,087, are explained by the refusal of the War Office to receive in the year 1891-92 the sum provided in the Revised Estimate to pay off the claims of the War Office on account of British Forces serving in India.

44. The Capital Outlay on Railways and Irrigation Works, not charged to Revenue, was Rx. 3,500,000 as entered in the Revised Estimates.

SECTION II.—REVISED ESTIMATES OF 1892-93.

45. The following statement compares the figures of the Budget and Revised Estimates of 1892-93 for Revenue and Expenditure in India and in England :—

REVENUE.		Budget.	Revised.	Revised, Better.	Revised, Worse.
India	Rx.	88,066,700	89,783,000	1,616,300	...
England	£	200,800	211,400	10,600	..
Exchange	Rx.	100,400	126,800	26,400	..
Total	Rx.	88,387,900	90,021,200	1,653,300	..
EXPENDITURE.					
India— Imperial, Provincial and Local	Rx.	65,457,400	64,965,100	492.300	..
Adjustment of Provincial and Local surplus or Deficit	Rx.	—1,161,700	—363.800	..	797,900
England	£	15,953,400	16,566,600	..	613,200
Exchange	Rx.	7,975,200	9,938,200	..	1,963,0
Total..	Rx.	88,221,300	91,103 100	..	2,831
Surplus or Deficit..	Rx.	+146,600	—1,081,900	..	1,22

46. The considerable deficit which is now anticipated in 1892-93 may be ascribed to the fall in the rate of exchange. Had the rate of 1*s.* 4*d.* the rupee which was taken in estimating last March, been realised, a surplus appreciably larger than that shown in the Budget Estimate would have been secured.

The Revenue has shown satisfactory progress in the year, almost every head showing an increase : and the Expenditure in India as a whole has been kept below the Estimate. The portion of these improvements which occurs on the Imperial section of the Estimates is more than sufficient to cover the increase in the sterling Expenditure in England with Exchange on it at the rate of 1*s.* 4*d.* the rupee. The increase in net Expenditure caused by the fall in the rate of Exchange from 1*s.* 4*d.* to 1*s.* 3*d.* the rupee (the effect of that fall on the head XXIV—Exchange being neglected) amounts to Rx. 1,635,300, which is Rx. 553,400 in excess of the deficit of the Revised Estimate. Consequently if that fall had not occurred, instead of a deficit, there would have been a surplus of over Rx. 550,000.

47. The Revenue in India is now expected to be Rx. 1,616,300 in excess of the Estimate made in March last. Of this amount, an increase of Rx. 1,023,800 occurs in Imperial Revenue, and of Rx. 592,500 in Provincial and Local Revenue.

48. The only important decreases of Revenue in India are (1) one of Rx. 75,000 under Customs, for which diminished exports of rice from Burma account, and (2) one of Rx. 120,700 under XXIV—Exchange. It is very difficult to frame satisfactory estimates under the head XXIV—Exchange. The factors influencing the amount of the gain taken to that head, or of the loss taken to the corresponding charge head, 31—Exchange, as the case may be, are :—

(1) The amount of the withdrawals of Capital by Railway Companies for expenditure. These can be estimated, though considerable variations are found to occur, the Companies requiring more or less money than they anticipated at the beginning of the year.

(2) The amounts of payments to Railway Companies for Revenue Stores. These can be estimated on the basis of past experience, but are subject to variations.

(3) The rates of exchange fixed by the several contracts with the Companies for the adjustment of Capital and Revenue transactions. The rates for the adjustment of withdrawals of Capital in India are in most cases fixed definitely by the contract, but the rates for the adjustment of withdrawls of Capital in England and for the adjustment of Revenue transactions depend on the course of exchange in the half-year immediately preceding that of the occurrence of the transactions.

(4) The amounts of transactions other than those of Railway Companies which enter into the Remittance Account with London. These can be estimated from past experience, but are subject to variation from various causes.

(5) The rate of exchange fixed annually for the adjustment of transactions between India and England. This is known beforehand.

(6) The average rate of exchange at which the Secretary of State sells his Bills on India during the year. This cannot be foreseen with any accuracy.

The differences between the actual average rate of exchange (6) and the other rates of exchange mentioned applied to the amounts of the transactions concerned give the gain or loss by Exchange entered under one or other of the two heads.

Of the total reduction of Rx. 120,700 below the Budget Estimate of the current year for this uncertain head of Revenue, the decrease occurring in connection with the transactions of Railway Companies is Rx. 70,900, and that in connection with other payments and receipts on the Remittance Account is Rx. 49,800.

49. The more important increases of Revenue are :—

	Rx.
Land Revenue,including that due to Irrigation	203,300
Opium	331,900
Salt	103,900
Stamps	228,600
Excise	101,200
Forests	60,400
Mint	99,400
State Railways	235,500
Irrigation—Major Works, Direct Receipts	164,000
Army receipts	51,100

The increase in Land Revenue is the consequence partly of a favourable season, and partly of settlement operations having resulted in larger increments of Revenue than anticipated. All Provinces, except the North-Western Provinces and Oudh, contribute to the increase, but the Province showing the largest increase is Burma : in addition to a specially large increase from settlement operations and extensions of cultivation, the Revised Estimates for that Province include arrears of the rent due by the Ruby Mines Company amounting to Rx. 20,000.

The price of Opium rose very much after March last : the average price realised at the monthly sales of Bengal Opium has been Rs. 1,247 a chest as compared with the estimated price of Rs. 1,050 ; and the receipts in Bengal have consequently exceeded the Estimate by Rx. 422,200, notwithstanding the reduction from October last in the quantity offered for sale each month. The increase in Bengal is partially counterbalanced by a falling off in Bombay consequent on a diminution of the exports of Malwa opium.

The increase under Salt occurs in the Northern India Salt Department, from which the issues have been unusually high. In Bombay the issues have fallen off largely from those of 1891-92, and in Madras, Bengal and Burma to a smaller extent.

The Stamp Revenue has increased in almost every Province, and notably in Madras, Bengal, and Bombay.

The Excise Revenue has also increased in most Provinces, especially Bengal, Lower Burma, and the North-Western Provinces and Oudh. The Revenue in Madras, however, is expected to be Rx. 50,000 less than the Budget Estimate.

The increase under Forest has been secured in Burma. The season in Lower Burma has been a specially favourable one for floating timber down the rivers.

The Mint Receipts have increased because the amount of silver tendered for coinage has been considerably above the average.

The falling off in the Railway Revenue from the exceptional amount realised in 1891-92 has not been so great as it was deemed prudent to assume in the Budget Estimate.

The increase under Irrigation is ascribed partly to the recovery of arrears in Orissa, but mainly to the area irrigated from the canals in the Punjab and in the North-Western Provinces having been greater than was anticipated.

The Army Receipts are uncertain. The receipts from the sales of cattle and remounts and of Commissariat and Ordnance Stores, from issues of malt liquor and from arms issued to the Police will be greater than anticipated.

50. The small increase in the Sterling Receipts occurs chiefly in Telegraph Revenues, Superannuation Fund Subscriptions, and Miscellaneous Stores Receipts.

51. The expenditure in India is expected to be less than the Budget Estimate by Rx. 492,300. Of this amount, a decrease of Rx. 286,900 occurs in the Imperial Expenditure and of Rx. 205,400 in the Provincial and Local Expenditure.

The decrease is the net result of a number of decreases and increases.

52. The more important decreases are as follow :—

	Rx.
Land Revenue	74,830
Opium	640,000
Forest	75,100
Police	54,000
Education	51,100
Famine Relief	53,200
State Railways, Working Expenses	76,400
Miscellaneous Railway Expenditure	70,100

The decrease under Land Revenue occurs in all Provinces except Bengal (where there has been an increase of Expenditure on Surveys and Settlements), and Burma (where the large increase of Revenue has involved increased Expenditure in collection), and is due partly to new measures not being introduced so soon as expected and partly to Local Governments making rather liberal provision in the Budget Estimates for the existing scale of expenditure.

The decrease under Opium is due to the failure of the Opium crop in Bengal. This failure necessitated a considerable reduction in the quantity of opium offered for sale at the monthly sales, beginning with the sale of October last.

The Budget Estimates made too liberal provision for the expenditure under Forest, especially in Bombay and Madras, in which Provinces the Revenue is also less than the Estimate.

Under Police the Expenditure will exceed the Budget Estimate by Rx. 22,800 in Bengal, where the provision made for the charges in South Lushai has proved to be insufficient, by Rx. 500 in Assam, this small excess being also caused by increased charges in the Lushai country, and by Rx. 15,900 in the North-Western Provinces and Oudh, where a scheme of reorganisation not provided for in the Budget Estimates has been sanctioned and brought partially into operation. In other Provinces the Police Expenditure will generally fall short of the Budget provision : the reasons are the same as those given for the decrease in Land Revenue Expenditure.

The decrease under Education is distributed over nearly all the Provinces, and may also be ascribed to too liberal provision in the Budget Estimates.

The decrease under Famine Relief occurs because the favourable rains in Madras rendered it unnecessary to utilise fully the amount provided by the Madras Government in view of the unfavourable prospect which existed in March last. In Bombay also the provision made was not required. On the other hand the Local expenditure in Bengal has been greater than the estimate, and in Ajmere and Rajputana some expenditure has been incurred under this head in addition to that on Public Works undertaken to provide labour for persons in distress.

The reduction of expenditure on State Railways—Working Expenses occurs on the North-Western Railway, on which the traffic has been exceptionally light this year : on other Railway, generally the improvement in the traffic has caused an increase of both the Working expenses and the Receipts over the Budget Estimates.

The decrease under Miscellaneous Railway Expenditure is caused by the transfer to the account of the Assam Bengal Railway Company for the amount spent on the survey of the line by the Government of India before tho Company was formed. The actual expenditure in the year on Railway Surveys is higher than the Budget Estimate, as some new surveys not included in the Estimate were begun.

53. The savings of which the more important items are explained in the preceding paragraph are to a considerable extent counterbalanced by increases under other heads. Of these the more important are—

	Rx.
Interest on Debt	56,800
Political	50,500
Irrigation—Minor Works	43.100
Army	515 500

The excess under Interest arises in connection with the successful conversion of the larger part of the outstanding 4½ per cent. loans into 4 per cent. debt. The half-yearly dates for the payment of the 4 per cent. paper issued in exchange differ from the dates for the 4½ per cent. paper received in exchange in such a way that the payment of a portion of one-half year's interest is made in the later months of 1892-93 instead of in the earlier months of 1893-94. There was also a charge, adjusted in India, of Rx. 9,600 for brokerage on the conversions effected in London. But for these non-recurring increases the conversion would have resulted in a saving of ½ per cent. per annum for nine months on the amount converted : in future years the saving will be ½ per cent. on the amount converted.

The increase under Political is caused by increase in the establishments at Gilgit (partly by transfer from the Military Estimates), by the occupation of the Kurram Valley, by missions on the North-West Frontier, and by expenditure in the Lushai country.

The increase under Irrigation—Minor Works—is due to expenditure in Upper Burma and Rajputana on works undertaken in consequence of the scarcity which occurred in those Provinces before the last rains.

The large excess under Army is due to the following causes, the approximate amounts for each being stated :—

		Rx.	Rx.
Expeditions.	Lushai	60,000	262,600
	Isazai	50,000	
	Kazuri Kach	100,000	
	Kurram	45,000	
	Manipur (arrears)	7,600	
Transport and supply arrangements for feeding the Indian and Kashmir troops in Gilgit			78,400
The new system of supply of clothing to British troops			20,500
Purchase of additional horses, and other smaller grants			10,000
Rise in the price of food for men and animals and an increase in the number of transport animals to be fed			150,000

54. The sum of Rx. 797,900 entered opposite "Adjustment of Provincial and Local Surplus or Deficit" represents the amount by which the reduction of their accumulated balances by Local Governments has been less than they proposed when the Budget Estimates were framed. Of this improvement in the position of Local Governments, increase of Revenue accounts for Rx. 592,500, and reduction in Expenditure for Rx. 205,400.

55. The increase of £ 613,200 in the Expenditure in England is accounted for by the increase under the following heads :—

	£
Interest on debt	37,600
Marine	123,400
Sperannuation	81,900
Army Effective charges	237,900
" Non-effective charges	189,900

The increase under Interest is due to the discount and commission charges of £43,900 on the sterling loan of £1,300,000 raised during the year for advances to Railway Companies and discharge of Railway Debentures, the provision made for interest on temporary loans, on the other hand, not being required.

The increase under Marine is caused by payment for the construction of the troop-ships *Warren Hastings* and *Minto* and the dredger *Mud Turtle*, which were not provided for in the Estimate.

Under effective Army charges, £208,000 of arrears of payments to the War Office, which it was intended to pay in 1891-92, have been paid this year : the payments of furlough allowances are expected to exceed the Estimate in consequence of the payment of allowances monthly instead of quarterly, which

has the effect of causing the allowances due for the last two months or so of 1892-93 to be paid within the year instead of in the early months of the following year: the payments for Clothing, Commissariat and Medical Stores are increased by £78,600: and, on the other hand, the amount provided for Ordnance Stores is expected to be less by £86,000, representing payments postponed to next year.

The increase in the non-effective Army charges is due to the payment of pensions monthly instead of quarterly, as explained above in regard to furlough allowances.

The increase under Superannuation Charges is also due to the cause just mentioned.

56. The net charge for Exchange on the Revenue and Expenditure in England is Rx. 9,811,400, being an increase of Rx. 1,936,600 over the Budget Estimate of Rx. 7,874,800. Of this increase the sum of Rx. 301,300 represents the Exchange at the Budget rate of 1*s.* 4*d.* the rupee on the net increase of sterling Expenditure, and the remainder, Rx. 1,635,300, is due to the fall in the rate to 1*s.* 3*d.* the rupee.

SECTION III.—BUDGET ESTIMATE OF 1893-94.

57.—The following statement compares the Revenue and Expenditure in India and in England in the Budget Estimate of 1893-94 with that in the Budget Estimate of 1892-93:—

		1892-93.	1893-94.	1893-94. better than 1892-93	1893-94. worse than 1892-93.
REVENUE.					
India	Rx.	83,066,700	89,690,900	1,624,200	..
England	£	200,800	193,500	..	7,300
Exchange	Rx.	100,400	121,300	20,900	..
Total..	Rx.	83,367,900	90,005,700	1,637,800	..
EXPENDITURE.					
India—Imperial, Provincial and Local	Rx.	65,457,400	66,572,300	..	1,114,900
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—1,161,700	—751,200	..	410,500
England	£	15,950,400	15,843,800	106,600	..
Exchange	Rx.	7,975,200	9,935,200	..	1,960,700
Total..	Rx.	88,221,300	91,600,800	..	3,379,500
Surplus or Deficit	Rx.	+146,600	—1,595,100	..	1,741,700

The reasons which have led the Government of India to take the very unusual course of adopting a Budget Estimate which results in a large deficit have been explained in an earlier part of this statement. A very substantial development of revenue is taken credit for. The increase of expenditure is also considerable; it would, however, have been more than covered by the increase in Revenue, but for the serious addition to the Exchange on sterling expenditure caused by the fall in the rate from 1*s.* 4*d.* to 1*s.* 2¾*d.* the rupee.

58. The estimates for next year anticipate an increase of Revenue in India over the Budget Estimate of 1892-93 of Rx. 1,624,200. Of this amount, an increase of Rx. 934,500 occurs in Imperial Revenue, and of Rx. 689,700 in Provincial and Local Revenue.

59. There is only one important decrease of Revenue, namely, that under Opium, of Rx. 318,400. Of this, the larger part, Rx. 207,000, is caused by the reduction in the quantity of Bengal Opium to be offered for sale necessitated by the failure of the crop last year and the exhaustion of the reserve: had it not been for the considerable rise in the price of opium which enables us to count on securing a higher average price next year than that taken last March, the decrease in the Bengal Opium Revenue would have been very much larger. The remainder of the decrease is caused by the heavy falling off in the exports of Malwa Opium from Bombay and by the change in the Lower Burma Opium regulations described in paragraph 71 below.

A decision of the Government which leads to an appreciable diminution of Revenue may be mentioned here. It has been decided that officers who are entitled to make family remittances through the Government may do so at the rate of Exchange of 1*s.* 4¾*d.* the rupee instead of at 1*s.* 2¾*d.*, the rate fixed for the adjustment of transactions between England and India in 1893-94. This concession will it is estimated cost Rx. 77,700 and reduces the receipts under XXIV—Exchange by that amount. The increase in the receipts under that head in connection with the Railway Companies' transactions, however, more than counterbalances this loss, and the receipts under XXIV—Exchange in the Estimates for 1893-94 are slightly higher than in the Budget Estimates for 1892-93.

It may be mentioned also that the rate of 1*s.* 4¾*d.* will be applied to the payment of furlough and absentee allowances in England as well as to remittances; the additional Expenditure entailed will appear in the sterling charges which would be less were the official rate of exchange, 1*s.* 2¾*d.*, applied to the calculation of the allowances due.

60. The following are the more important increases of Revenue which are anticipated in the Budget Estimate:—

	Rx.
Land Revenue including that due to Irrigation	592,900
Stamps	204,500
Provincial Rates	84,000
Telegraph	58,200
Railways, State and Guaranteed	722,600

The increase in Land Revenue is distributed over all Provinces except the North-Western Provinces. The Estimates for each Province will be noticed more in detail in paragraph 67.

It is believed safe to assume that most of the increase in Stamp Revenue in 1892-93 will be retained in 1893-94.

The Receipts under Provincial Rates generally rise or fall with the Receipts on account of Land Revenue and the increase of Rx. 84,000 is contributed to by nearly all the Provinces.

Under Telegraph a moderate normal increase of Revenue is taken in the Estimates.

Under Railways it is assumed that the Revenue shown in the Revised Estimate of 1892-93 will be realised in 1893-94, together with an increase consequent on the increased mileage open and on specific circumstances expected to develop the traffic on lines already opened.

61. The increase of Expenditure in India over the Budget Estimate of 1892-93 amounts to Rx. 1,114,900, composed of an increase of Rx. 835,700 in the Imperial Expenditure and Rx. 279,200 in the Provincial and Local Expenditure.

62. The decreases of Expenditure in India, which it has been found possible to secure next year, are unfortunately not large. The only important ones are—

	Rx.
Assignments and Compensations	37,500
Interest on Debt	256,800
Famine Relief	84,500
Construction of Railways charged against Revenue	226,400
Irrigation—Minor Works	93,600

The saving under Assignments and Compensations is secured by the stoppage of the Goa Subsidy of Rx. 40,000 and the Customs Tariff Compensation of about Rx. 6,000 payable to the Indo-Portuguese Government under the treaty of 1879, which was abrogated with effect from the 15th January 1892. The saving of the subsidy in 1892-93 was counterbalanced by the payment of arrears of the Customs Tariff Compensation under the treaty, and of compensations to the owners of Salt Pans which were claimable under the treaty on its termination. Some of these last-mentioned compensations will remain over for settlement in 1893-94 as the assessment of the amounts due takes time.

The decrease under Interest is due to the amount transferred from Ordinary to Public Works Debt on account of the Capital outlay on Railways and Irrigation Works and to a saving of Rx. 54,000 secured by the conversion, in July last, of Rx. 10,792,490 of the 4½ per cent. Loan into 4 per cent. Paper.

The scarcity which prevailed in March last in Madras and other Provinces rendered it necessary to make a considerable provision for Famine Relief in the Budget Estimate of 1892-93. Fortunately that necessity does not exist now. But the Governments of Madras and Bengal have judged it prudent to enter Rx. 30,000 and Rx. 10,000 respectively for possible Famine Relief next year as a precautionary measure.

Of the decrease under Construction of Railways charged against Revenue Rx. 118,300 is Imperial. In the general position of the finances as disclosed in this statement, it was impossible to allot anything from Revenue for the construction of Railways, and the Capital outlay next year has accordingly to be restricted to the grant not charged to Revenue and the sum available from the Famine Insurance Grant. The remainder of this decrease is Provincial: so large a provision as last year is not required for the Mayaveram-Mutupet Railway in Madras and the Hyderabad-Umarkot Railway in Bombay.

The Budget Grant for Imperial Expenditure on Irrigation—Minor Works in 1892-93 included Rx. 44,000 for Famine Relief Works in Ajmere and Rajputana. It is not necessary to make a similar provision next year. Several of the Local Governments have also reduced their Provincial Expenditure under this head below the Budget Estimate of 1892-93.

63. The more important increases of Expenditure in India are.—

	Rx.
Land Revenue	81,400
Political	61,700
State Railways—Working Expenses	208,00
" " Interest	180,400
Military Works	58,500
Civil Works	140,800
Army	636,800

The increase under Land Revenue is due to expenditure on Surveys and Settlements in several Provinces, and to increased expenditure being necessary to collect the increased receipts.

The increase under Political is mainly caused by an increase of the Civil staff at Gilgit (partly by transfer from the Military Estimates), by the occupation of the Kurram Valley, by the demarcation of the Burma-Siam boundary, and by increased expenditure on Imperial Service Troops.

Of the increases in State Railway Expenditure that for Working Expenses is required to earn the anticipated higher revenue, and that for Interest is a transfer from Ordinary Debt, following the yearly additton to the Capital Expenditure.

Of the increase under Military Works a portion is counterbalanced by a decrease in the sterling Expenditure in Englad, and the remainder is explained by the fact that a special deduction was made from the grant for 1892-93 in view of the excess expenditure in 1891-92.

The increase of Expenditure on Civil Works occurs entirely on the Provincial and Local section of the Accounts. The necessities of the position have compelled the Government of India to restrict Imperial Expenditure on Public Works. Burma and Assam are the Provinces in which the largest increases of Provincial Expenditure are proposed.

The last of the increases is the largest and the most serious of all, that under Army. The main items of Expenditure accounting for the increase are.—

	Rx.
Increased pay of British Troops owing to the fall in the rate of exchange from 1*s* 4*d.* to 1*s.* 2¾*d.*	240,000
Grant of Armament pay to the Garrison Artillery necessitated by the similar grant in England	14,900
Increased expenditure on Ordnance establishment and stores	88,200
Increased cost of clothing British Troops under the new system promulgated in Army Circular No. 165 of 1892	27,100
A rise in the price of food for men and animals and an increase in the number of transport animals to be fed	70,000
An increase in the gross amount of pensions to Native soldier and the payment of pensions in the Eastern Circle, Bengal, within the year for five quarters instead of for two half-years in consequence of the transfer of the payments to the Civil Department	23,500
Extension of grass-farming operations	13,500
The provision made for the cost of the Kajuri Kach and Kurram Valley Forces, and arrear charges of the Chin and Lushai Expeditions	174,000
Transport and supply arrangemens for feeding the Indian and Kashmir troops in Gilgit	30,000
The reconstitution of the Hindustani Regiments	12,500
The provision of Rx. 18,800 instead of Rx. 6,800 for the transfer of the 1-1st Gorkha Regiment from Dharamsala to a more healthy station	12,000

In the above list no item which does not amount to a lakh of rupees is mentioned. There are numerous other smaller items of increase, and, on the other hand, there are a few items of decreased expenditure.

64. The entry of Rx. 410,500 opposite "Adjustment of Provincial and Local Surplus or Deficit" in the table in paragraph 57 means that the Local Governments propose to draw against their accumulated balances to a smaller extent than in the Budget Estimate of 1892-93. This reduction of the drawings against balances is due entirely to the improvement of Provincial and Local Revenues: and is secured notwithstanding an increase of expenditure. The increase of Provincial and Local Revenues is Rx. 689,700 and the increase of Expenditure Rx. 279,200.

65. A decrease of £106,600 in the sterling expenditure in England is expected. A reduction of £54,400 occurs under Special Defence Works in consequence of the approaching completion of the payments due by India for the stores for the Aden Defence Works. Under Army there is a reduction of £97,000. The cause of this is a diminution by £270,000 in the payments for Ordnance stores. Considerable progress having been made with the re-armament of the Army in India, it may be hoped that these charges will still further decline in future years. On the other hand, the cost of other Military stores is increased by £66,300: payments for deferred pay are higher by £52,000, a consequence of considerable augmentation of the strength of the British Army in India in 1885 and 1886; and the non-effective Army charges are increased by £56,300.

The Marine charges in England also show an increase of £39,700 mainly because of further heavy payments to be made on account of the Troopships Warren Hastings and Minto.

The variations in the remaining heads of the Home Estimates other than Marine, Army and Special Defences are smaller, and, on the whole, nearly counterbalance each other.

66. The increase of Rx. 1,960,700 in the Exchange on Expenditure in England is due to the fall in the rate of Exchange from 1*s.* 4*d.* to 1*s.* 2¾*d.* the rupee. Had it been possible to hope that Council Bills will be sold at an average rate of 1*s.* 4*d.* in 1893-94, the column for Exchange would have shown a small reduction proportionate to the decrease in sterling expenditure.

SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.

LAND REVENUE.

67. The Estimates for 1892-93 and for 1893-94, and the Actuals for the three preceding years, are shown in the following statement:—

	Accounts, 1889-1890.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue including that due to Irrigation	24671165	24754205	24638963	25379900	25583200	25972800
Expenditure	3624194	3676596	3835126	4031000	3956100	4112300
Net	21046971	21077609	20803837	21348900	21627100	21860500

The Budget Estimate for 1892-93 was higher than it otherwise would have been owing to the inclusion of arrears from the previous year, mostly in Madras, the collections having been postponed on account of scarcity. The south-west monsoon rains were favourable: such arrears, due to the scarcity, as have not been finally remitted have been collected except some in Ajmere; and the Revised Estimate is for an amount considerably in excess of the Budget Estimate. In Madras, though the Estimate of March last will be realised, the failure of the north-east monsoon is causing some anxiety in regard to a few districts, and prevents an increase over the Budget Estimate.

The North-Western Provinces and Oudh is the only Province in which the collections this year will fall below the Budget Estimate: floods in two districts and the fact that the estimate for the recovery of arrears was rather high account for this falling off.

In all other Provinces the collections will appreciably exceed the Budget Estimate. The increase is explained mainly by the fact that the Estimates did not make sufficient allowance for the increases resulting from settlement operations and extension of cultivation.

In the Budget Estimate for 1893-94 a further considerable increase of Revenue is counted on. Except Bengal, where the increase is trifling, and the North-Western Provinces and Oudh, where there is a decrease of Rx. 30,800 owing to the amount of arrears to be recovered being taken at a lower figure, experience having shown that every year some considerable arrears remain uncollected, all Provinces contribute to the increase, the amounts being—

	Increase as compared with the Budget Estimate for 1892-93. Rx.
India (chiefly Ajmere and Biluchistan)	2 ,600
Central Provinces	30,400
Lower Burma	155,000
Upper "	55,000
Assam	88,400
Punjab	77,000
Madras	47,800
Bombay	130,023

The progress of settlement operations is the cause of these increases in most cases: in the Punjab there will also be some receipts from the sale of lands in the Gujranwala District in connection with the colonisation scheme for the utilisation of the newly opened Chenab Canal: (there were similar receipts this year which increased the Punjab Revenue in the Revised Estimate): in Sind and Burma larger revenue will be secured from extension of cultivation as well as from settlement assessments: and in Ajmere there are arrears to be collected.

OPIUM.

68. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	8,583,056	7,879,182	8,012,380	7,634,600	7,966,500	7,316,200
Expenditure	1,605,107	2,180,797	1,861,813	2,234,900	1,595,000	2,255,000
Net	6,977,949	5,698,385	6,150,567	5,399,800	6,371,500	5,061,200

The Budget Estimate of the receipts from Bengal Opium was based on the assumption that 54,000 chests would be sold in the year at an average price of Rs. 1,050. Owing to the failure of the crop it became necessary to reduce the quantity to be sold each month to 3,642 chests, beginning with the sales of October 1892, and the total quantity sold in the year has accordingly been 48,852 chests only. On the other hand, the average price realised has been Rs. 1,247 a chest. The rise in price has more than counterbalanced the reduction in quantity, and in Bengal the Revised Estimate shows an increase of Rx. 422,200 over the Budget Estimate.

For next year the present price and the recent course of prices justify the assumption of an average price of Rs. 1,250, or Rs. 200 a chest, higher than that taken in the Budget Estimate of 1892-93. The reduc-

tion in the quantity to be sold is, however, so great that the receipts from the sales of Bengal Opium even at that price will be less than the Budget Estimate of this year by Rx. 207,000.

The exports of Malwa Opium through Bombay have fallen much below the actuals of 1891-92. And although some falling off was anticipated, the receipts in Bombay in 1892-93 are now expected to be less than the Budget Estimate by Rx. 100,900. For next year the Bombay receipts are placed at the same figure as in the Revised Estimate of this year.

The Opium Expenditure consists almost entirely of the payments for Bengal Opium. The crop this year was again a poor one, and, as an average crop was estimated for, there has been a saving of Rx. 639,800. For 1893-94 the Estimate again provides for the payments in connection with an average crop, it being too soon to forecast the outturn with confidence.

SALT.

69. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	8187739	8523368	8636182	8544700	8648600	8587800
Expenditure	412766	429013	459034	497500	465300	510800
Net......	7774973	8094355	8177148	8047200	8183300	8077000

The consumption of salt has increased considerably for India as a whole and the Revised exceeds the Budget Estimate by Rx. 103,900. The receipts are lower than last year in Madras, Bengal and Burma, and much lower in Bombay. The increase in the receipts of the Northern India Salt Department however more than counterbalances the falling off elsewhere, and it is probable that Northern India salt has in some tracts displaced Bombay and imported salt.

The Budget Estimate for 1893-94 has been taken at a somewhat lower amount than the Revised Estimate for 1892-93.

STAMPS.

70. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue.	4,087,908	4,068,969	4,262,156	4,229,600	4,458,200	4,434,100
Expenditure ..	134,373	130,019	138,447	140,900	141,400	154,700
Net......	3,953,535	3,938,950	4,123,709	4,088,700	4,316,800	4,279,400

The Stamp receipts in 1892-93 are expected to be in excess of the Budget Estimate by Rx. 228,600, the renewed improvement, which began in 1891-92 after the check in this head of Revenue in 1890-91, having continued this year. The increase this year being considerably in excess of the average, the Budget Estimate for next year has been placed slightly lower than the Revised Estimate of 1892-93.

EXCISE.

71. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	4,891,894	4,947,780	5,117,264	5,102,400	5,203,600	5,145,900
Expenditure	156,739	175,053	190,097	206,100	194,100	208,800
Net..	4,735,155	4,772,727	4,927,167	4,896,300	5,009,500	4,937,100

As in England so in India, the Excise Revenue shows a constant tendency to rise. The Revenue in 1892-93 is now expected to be Rx. 101,200 in excess of the Budget Estimate which was slightly below the actuals of 1891-92. The Punjab and Madras are the only Provinces which do not contribute to this increase. In the Punjab the decrease is nominal. In Madras the stoppage in the annual increment of Revenue which has occurred for several years is probably a consequence of the scarcity which was felt in that Province up to July last.

The increase is largest in Bengal where the stricter policy introduced some years ago, which had for a time the effect of reducing the Revenue, is now producing the usual result of augmenting it.

The next largest increase is in Lower Burma: the Budget Estimate allowed for a reduction of the Excise Revenue in that Province below the figure of 1891-92 because of certain measures designed to restrict the consumption of opium which were introduced rather more than a year ago: this expectation has not been fulfilled, and the Revenue in Lower Burma this year is expected to exceed that of 1891-92 by Rx. 33,300.

In the North-Western Provinces and Oudh some important changes of policy were introduced in the latter part of 1891-92. These changes were expected by the Local Government to result "in a very considerable decrease of Revenue during the first few years at least." Nevertheless the Revenue in 1892-93 will be Rx. 25,700 higher than that of 1891-92.

The Budget Estimate for 1893-94 of Excise Revenue for the whole of India except Lower Burma is taken at an amount rather higher than the Revised Estimate for this year.

In Lower Burma it has been decided to make a very important change of policy, and to assimilate the rules regarding the sale, possession and consumption of opium to those in force in Upper Burma. The sale to and possession by persons of Burmese race will be generally prohibited. It is estimated that this change will involve an annual loss of Revenue of Rx. 150,000, of which Rx. 120,000 will occur under Excise and Rx. 30,000 under the head Opium. As the change was only finally decided on at the beginning of this month, and, as the necessary arrangements for its introduction require some time to complete, the Chief Commissioner fears that he will not be able to introduce the change for two or three months, and it has been assumed for the purpose of the Estimates that the change will not be made till 1st July; accordingly the loss of Revenue in 1893-94 has been taken at three-fourths of the amounts named above.

CUSTOMS.

72. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ...	1506686	1743218	1701288	1691800	1616800	1665200
Expenditure	135021	134652	136363	142300	139900	144800
Net	1371665	1608566	1564925	1549500	1476900	1520400

The Customs Revenue has not done well this year on the whole; but the chief cause of the falling off in the Revenue as compared with the Budget Estimate for the year and with the actuals of 1891-92 is the diminished export of rice from Burma and Bengal. The crop in Burma is reported to be a good one but late, and the depression of trade in Europe is believed to have had some effect in retarding exports. Prices are high in Burma and Bengal, but low in Europe. If the Exports are only retarded, the Revenue next year should show some recovery: for this reason and because it is reasonable to expect that the special depression of the Customs Revenue which has occurred this year will to some extent dissappear, the Budget Estimate for 1893-94 has been taken higher than the Revised Estimate of 1892-93.

ASSESSED TAXES.

73. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate 1892-93.	Budget Estimate 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,595,274	1,617,394	1,652,823	1,645,200	1,683,100	1,687,200
Expenditure	27,861	29,246	29,577	31,800	30,400	32,400
Net..	1,567,593	1,858,150	1,623,246	1,613,400	1,652,700	1,654,800

The increase of Revenue under this head, which ought to accompany growth in wealth and population, and more effective administration of the tax, has been secured this year and is assumed, to a smaller extent, in the Budget Estimate of next year.

FOREST.

74. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,486,303	1,448,002	1,490,582	1,567,200	1,627,600	1,588,800
Expenditure	780,035	784,113	843,926	970,500	895,600	990,200
Net..	706,268	663,889	646,656	506,700	732,000	598,600

The increase in the receipts in 1892-93 occurs chiefly in Lower Burma, where the season was specially favourable for floating timber down the rivers. The recurrence of an equally favourable season in 1893-94 is not assumed in the Budget Estimate.

INTEREST.

75. The Interest receipts since 1889-90 are shown below:—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Revenue—						
India ..Rx	676,703	710,552	795,588	873,500	830,200	861,100
England. £.	135,633	168,194	58,466	25,000	24,000	20,000
Exch. Rx.,	60,865	54,304	25,389	12,500	14,400	12,500
Total.Rx.,	873,201	931,050	879,443	911,000	868,600	893,600

The Revised Estimate of Revenue in India is less than the Budget Estimate by Rx. 43,300. The Guaranteed Railways did not find it necessary to overdraw their Capital account to the extent anticipated, and the receipts from Interest on overdrawn Capital are less than the Estimate by Rx. 35,800. The Government of the North-Western Provinces reduced the rate of interest on the loans to certain municipalities from 4½ to 4 per cent. and made a refund in order to give retrospective effect to the reduction. The receipts in the North-Western Provinces and Oudh are consequently less than the Budget Estimate by Rx. 13,200. In other Provinces the Budget Estimate will be more than realised.

The Bombay Port Trust have borrowed in the open market in order to repay the balance, amounting to Rx. 616,104, of a loan granted by Government some years ago, the favourable state of the money market enabling them to borrow at a lower rate than that fixed when the Government loan was made, and the Government have waived their right to receive the higher rate during the term of the loan, and agreed to accept repayment on 1st April next. This does not affect the Interest receipts in 1893-94, as the interest is payable yearly on 1st April, but it will reduce them in future years.

In 1893-94 the Railway Companies are not expected to overdraw their Capital account to a greater extent than this year, but the receipts of interest in India on loans to municipalities and agriculturists will increase with the yearly growth of the Capital amounts. The Governments of Bombay and Madras made in 1892-93 advances of very large amounts to agriculturists. The Government of India are anxious to extend these advances as much as possible, but the state of the balances renders it necessary to reduce the amounts available for the purpose in 1893-94 considerably below the amounts advanced this year.

The receipts in England in the Revised Estimate for 1892-93 and in the Budget Estimate for 1893-94 are lower than last year than the Budget Estimate of this year, because the rate of interest obtainable on temporary investments of the cash balance has been unusually low, and the balances are expected to be such next year that little money will be available for temporary investment.

76. The expenditure under Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881-82:—

YEAR.	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1881-82	1,827,369	2,513,126	518,461	4,858,956
1882-83	1,718,857	2,481,978	569,349	4,770,184
1883-84	1,516,887	2,447,333	559,241	4,523,461
1884-85	1,371,347	2,612,657	634,855	4,618,859
1885-86	1,136,962	2,429,243	764,656	4,330,861
1886-87	736,495	2,597,193	976,715	4,310,403
1887-88	662,025	3,365,509	1,414,220	5,441,754
1888-89	811,191	2,662,331	1,238,737	4,712,259
1889-90	760,375	2,402,478	1,078,110	4,240,963
1890-91	861,180	2,513,000	8,21,124	4,195.304
1891-92	529,662	2,639,345	1,146,169	4,315,176
1892-93 Budget	383,100	2,396,000	1,198,000	3,977,100
1892-93 Revised	449,500	2,433,600	1,460,100	4,343,200
1893-94 Budget.......	169,900	2,394,400	1,501,600	4,065,900

In addition to the decrease in the Interest charges in India caused by the annual tranfer from the Ordinary to the Public Works Debt, a further saving of Rx. 54,000 a year has been secured by a reduction of ½ per cent. in the rate of interest payable on Rx. 10,792,490 of the rupee debt.

In 1890-91 an offer was made to convert the 4½ per cent. loans of 1878 and 1879 into 4 per cent. paper on certain terms: the offer was accepted by holders of paper of the value of Rx. 8,313,000; and the balance of the two loans outstanding was reduced by that amount, and on the 1st April 1892 stood at Rx. 12,126,817. Under the terms of the loans repayment can be made, after three months' notice, on 15th September 1893. In order to reduce the amount to be dealt with on that date a further offer for conversion into 4 per cent. paper was made, on terms less favourable to the holders than those of 1890, in the Notification No. 2290, dated 6th June 1892. Holders of papers for the amount of Rx. 10,792,490 accepted these terms. The result is that an annual saving of interest of Rx. 53,963 has been secured with effect from 30th June 1892, and that only a balance of Rx. 1,334,327 remains to be dealt with on 15th September next. For the reason explained in paragraph 53, the saving will not produce an effect on the Accounts until the year 1893-94.

The increase in the Expenditure in England in 1892-93 is caused by the discount on the sterling loan raised during the year.

POST OFFICE.

77. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,301,247	1,402 503	1,446,355	1,498.400	1,491,400	1,538,800
Expenditure	1,376,619	1,396,744	1,493,359	1,555,400	1,547,600	1,588,300
Net { Rev+ Exp—	-75,372	+5,759	—47,004	—57,000	—56,200	—49,500

The net Expenditure this year and next will not differ much from that of the Budget Estimae for 1892-93 or the Actuals of 1891-92. The steady progress of the Department necessitates an annual increase of Expenditure, and also secures an annual increase of Revenue.

TELEGRAPH.

78. The figures for the Capital Account and the Revenue Account of the Telegraph Department are—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Telegraph Capital Account—							
Receipts ..	1,191	....	....	....	....	....	..
Expenditure	158,858	162,080	197,928	195,170	217.70	208,200	228,400
Net Expenditure ..	157,667	162,080	179,928	195,170	217 700	208,200	28,400
Telegraph Revenue Account—							
Revenue ...	740,957	766,865	781,035	919,335	892,600	937,700	951,500
Expenditure	545,234	569,275	582,870	643,550	659,50	659,000	888,400
Net Revenue ..	9,723	197,590	198,165	275,785	233,100	278,700	63,100

The position of the Telegraph Department in regard to progress of Revenue and Expenditure is similar to that of the Post Office. The increase of Revenue this year will be greater than that taken in the Budget Estimate, and a further increase is assumed in 1893-94.

MINT.

79. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue..........	269512	354152	210046	227000	326100	230500
Expenditure	120530	121888	97109	115300	113800	104200
Net......	148982	232264	112937	111700	212800	126300

The coinage in 1890-91 was exceptionally large: in 1891-92 it was small: this year it has again risen very high, and the total for the year will not fall very much short of that in 1890-91. The Estimate for 1893-94 is framed for an average coinage.

The value of silver bullion presented at the Mints for coinage has been as under in the last few years—

	Rx.
1884-85	5,610,880
1885-86	6,838,580
1886-87	3,822,170
1887-88	7,135,860
1888-89	6,550,852
1889-90	8,008,370
1890-91	12,547,736
1891-92	6,238,410
1892-93 (Extimated)	12,000,000

CIVIL DEPARTMENTS.

80. The figures of Expenditure for this group are :—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General Administration ..	1,759,193	1,749,465	1,791,317	1,831,600	1,881,900	1,882,600
Law and Justice { Courts ..	2,716,275	2,759,451	2,840,007	2,860,600	2,874,400	2,902,600
Law and Justice { Jails ..	857,591	866,460	869,732	908,900	916,100	933,600
Police	3,867,564	3,859,683	3,868,610	3,910,000	3,856,000	3,960,500
Marine (including River Navigation) ..	657,865	559,257	627,951	780,200	861,800	841,600
Education ..	1,316,286	1,371,735	1,424,736	1,496,700	1,445,900	1,515,400
Ecclesiastical ..	161,068	166,005	161,596	169,300	168,300	171,500
Medical	785,248	806,937	884,684	631,100	985,300	949,200
Political	656,254	770,541	767,711	771,600	824,700	835,700
Scientific and other Minor Departments ..	438,967	485,747	587,418	472,500	479,400	479,300
Total ..	13,235,406	13,386,261	13,853,842	14,132,500	14,344,100	14,472,000

The Expenditure on General Administration,—the larger part of the Indian Expenditure is Provincial—necessarily rises with the increase of the administration in efficiency and complexity. Over 60 per cent. of the increases shown in the totals given above under the head in the Revised Estimate for 1892-93 and in the Budget Estimate for 1893-94 occurs in the Exchange on the Serling Expenditure.

The Expenditure under Law and Justice, Police-Education, and Medical also tends to increase from year to year. The Expenditure on these heads is almost entirely Provincial and Local, and as the Local Governments are mostly in a flourishing financial position the difficulties of finding funds to devote to the improvement of the administration and to meeting the growing wants of the country are not so great as in the case of Imperial Expenditure.

The increases under Marine are caused by the construction in England of the new vessels mentioned in paragraphs 55 and 65. In Bengal and Burma also expenditure is being incurred on the construction of a pilot vessel, a light-ship and steam-launches. The charges in other Provinces and of the Imperial Marine Department are not increasing.

The reasons for the increase of Political Expenditure this year and next have been explained in paragraphs 53 and 63.

MISCELLANEOUS CIVIL CHARGES.

81. The figures for this group are :—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Territorial Political Pensions..	535,582	527,569	557,959	536,200	542,100	529,400
Civil Furlough and Absentee Allowances	297,475	232,747	276,362	314,500	335,400	341,000
Superannuation Allowances and Pen[illegible]..	3,140,361	3,051,541	3,324,109	3,497,600	3,801,500	3,789,300
[illegible]	558,730	593,436	602,885	576,800	627,100	635,100
Miscellaneous	282,135	274,223	285,307	245,800	253,000	243,300
Total ..	4,814,283	4,678,516	5,046,622	5,170,900	5,559,100	5,538,100

[illegible]he only heads in this group regarding which any [illegible]lanation seems necessary are the second and third. [illegible]ddition to the increase caused by the fall in ex[illegible]nge and, in the case of pensions, by the normal in[illegible]se in the number of pensioners, the Expenditure [illegible]r both these heads in the Revised Estimate is aug[illegible]ted by the practice recently introduced in England [illegible]ying the allowances monthly instead of quarterly. [illegible]ioners have availed themselves of the concession [illegible]maller extent than officers on leave, and some pro[illegible] is made in the Budget Estimate for pensioners [illegible]g their election to draw monthly after the close of [illegible]ear. The addition from this cause is not a per[illegible]t increase to the Expenditure, but occurs only [illegible]he change is being introduced.

FAMINE RELIEF AND INSURANCE.

82. The figures are :—

	Accounts, 1889-90.	Actuals, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
EXPENDITURE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	68,288	5,579	23,423	130,000	76,800	40,500
Construction of Protective Railways	....	....	484,795	1,011,700	993,900	1,054,300
Construction of Protective Irrigation Works ..	71,457	74,392	77,931	65,000	63,000	65,000
Reduction of Debt..	460,255	520,029	682,170	....	....	.....
Total...	600,000	600,000	1,268,319	1,206,700	1,133,700	1,159,800
Net charge on acct. of the Bengal-Nagpur and the Indian Midland Rys......	462,009	482,351	231,681	293,300	366,300	340,200
Total Expenditure chargeable to Famine Grant....	1,062,009	1,082,351	1,500,000	1,500,000	1,500,000	1,500,000

The reduction in the amounts to be spent this year and next year on Famine Relief has been explained in paragraphs 52 and 62.

The increase in the net loss on the two Railways this year and next, as compared with the Budget Estimate of 1892-93, is mainly due to the fall in the rate of Exchange, the Interest charges being payable in sterling.

The balance available from the Famine Insurance Grant of Rx. 1,500,000 after meeting the charges for Famine Relief, Protective Irrigation Works, and the loss on the two Railways, is applied to Capital Expenditure on the construction of Railways.

RAILWAYS.

83. The following table shows the main features of the Railway Revenue Account since 1889-90 :—

	Actuals. 1889-90.	Actuals. 1890-91.	Actuals. 1891-92.	Budget. 1892-93.	Revised. 1892-93.	Budget 1893-94.
REVENUE.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	16,605,177	17,234,698	19,936,289	18,831,100	19,062,600	19,549,800
	293	965	1,225	1,100	1,000	1,200
	131	315	532	500	600	700
Loss on the Railway Account	1,852,601	687,291	315,864	1,574,500	1,710,800	1,994,100
Total.	18,458,202	17,923,269	20,253,910	20,407,200	20,775,000	21,545,800
EXPENDITURE.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India.	10,331,564	10,357,861	12,145,772	11,794,400	11,617,700	12,192,500
England.	5,609,417	5,702,207	5,653,176	5,711,800	5,723,300	5,748,400
Exge.	2,517,221	1,863,201	2,454,962	2,871,000	3,434,000	3,604,900
Total.	18,458,202	17,923,269	20,253,910	20,407,200	20,775,009	21,545,800

The net loss on the Railway Revenue Account in the current year is now expected to amount to Rx. 1,710,800 or Rx. 136,300 in excess of the loss taken in the Budget Estimate. The net traffic receipts of State Railways are increased by Rx. 311,900 : the sterling payments of interest in England are less by £18,500, but the fall in Exchange causes an additional charge under Exchange amounting to Rx. 563,000. The surplus profits payable to the old Guaranted Railway Companies are increased by Rx. 31,600. The Miscellaneous Railway Expenditure will be less than the Budget Estimate by Rx. 70,100, owing to a refund by the Assam-Bengal Railway Company of past outlay incurred by the State on Surveys of the line.

The gross traffic receipts of State Railways will probably exceed the amount entered in the Budget by Rx. 235,500, while the saving in working expenses will be Rx. 76,400.

The principal fluctuations in net recepts are the following :—

	Revised Estimate more (+) or less (—) than the Budget Estimate. Rx.
East Indian	+156,500
Rajputana-Malwa	+244,300
Mu Valley	—30,500
Burma	+95,000
Bengal and North-Western and Tirhoot	—12,500
Patna-Gya	—14,500
Oudh and Rohilkhand	—10,000
Indian Midland	+12,500
Bengal-Nagpur	—35,000
North-Western	—110,000
South Indian	+25,300

As was the case last year on the lines showing a considerable increase, the principal cause of the improvement is heavier traffic in wheat and seeds. The increase on the Rajputana-Malwa Railway is almost entirely attributable to this cause. On the East Indian Railway there has also been an improvement in coaching traffic, and the absorption into this system of the Patna-Gya Railway accounts for a portion of the improvement. On the Burma Railway there has been an unusually brisk traffic in rice, more particularly during the later months.

The increase in the net receipts of the South Indien Railway is caused by reduction in working expensas owing to the extensive renewals allowed for not having been carried out.

The large decrease in the case of the North-Western Railway is due to great depression in traffic caused by diminution of grain exports and by breaches of the line during the monsoon. The decrease in the case of the Mu Valley Railway is due to the estimates of receipts and working expenses having been based on insufficient data, while that in the case of the Bengal-Nagpur is attributable to a partial local failure of crops.

The receipts on the Bengal and North-Western and Tirhoot System are slightly in excess of the original estimate, but the Company's share of net earnings is higher than was anticipated, and the Government share smaller. The Patna-Gya Railway has been incorporated with the East Indian Railway from 1st July 1892. On the Oudh and Rohilkhand Railway the receipts are higher than the original estimate, but the expenses have increased to a larger extent owing to heavy repairs and enewals of permanent way.

The Madras Railway and the Bombay, Baroda and Central India Railway show improvements of Rx. 15,000 and Rx. 65,000, respectively, in net receipts. The gross earnings of the Bombay, Baroda and Central India Railway exceed the Budget Estimate by Rx. 80,000 due chiefly to heavier traffic in seeds and cotton. Part of the improvement has been absorbed by increased charges for working. The Great Indian Peninsula Railway shows a decrease in net receipts of Rx. 80,000. There have been increased charges owing to renewals of engines, the fall in the rate of exchange, and payments to other lines of their shares of through traffic earnings.

In 1893-94 the gross receipts of State Railways are estimated at Rx. 512,100 more than in the Revised Estimate of 1892-93. The most noticeable variations in net receipts, from the Revised Estimate of 1892-93, are as follow :—

	Rx.
East Indian Railway	+ 45,000
Rajputana-Malwa Railway	— 35,000
Oudh and Rohilkhand	+ 10,000
Indian Midland Railway	+ 20,000
North-Western Railway	+ 75,000
Bengal-Nagpur	+ 35,000
South Indian	+ 17,500
Southern Mahratta	+ 18,000

The expectation of so considerable an improvement over the probable receipts of this year may seem sanguine. But the several increases have been taken either—

(1) In consequence of additional mileage recently opened or to be opened next year ; or

(2) In the case of more recently opened lines, in the hope that the average increase of receipts secured in past years will continue in 1893-94 ; or

(3) in the case of the older lines showing exceptionally bad results in 1892-93, by the expectation of a return to normal conditions in 1893-94, and it is believed that they will be secured. The traffic on the Rajputana-Malwa Railway during 1892-93 has been so specially favourable that it has not been considered prudent to anticipate such good results in 1893.

The net traffic receipts of Guaranteed Railways are taken at Rx. 3,235,000, or Rx. 25,000 below the Revised Estimate of 1892-93. The estimate for the Madras Railway is the same as the Revised Estimate for 1892-93. In the case of the Bombay, Baroda Railway, it has not been considered prudent to anticipate so large a traffic as in 1892-93, but the reduction in earnings has been to a large extent counterbalanced by a reduction in expenses owing to the completion in 1892-93 of repairs of damages by floods, the net result being a decrease of Rx. 5,000 only. The net receipts of the Great Indian Peninsula Railway are estimated at Rs. 20,000 less than in 1892-93 in consequence of a larger provision for renewal of engines.

IRRIGATION.

84. The figures are :—

	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
Revenue..	1,991,078	2,172,578	2,272,040	2,216,700	2,404,300	2,337,700
Expenditure.	2,652,707	2,742,128	2,945,019	2,919,500	2,982,300	2,860,100
Net Expenditure ...	661,629	569,550	672,979	702,800	578,000	522,400

The Revised Estimate of receipts is higher than the Budget Estimate for the current year by Rx. 187,600, the increase being due to extended irrigation in the North-Western Provinces and Oudh, the Punjab, Bombay, and Madras.

The decrease of Rx. 66,600 in the receipts for 1893-94, as compared with the Revised Estimate of the current year, is due mainly to the demand for water in the Punjab and the North-Western Provinces and Oudh having fallen off considerably owing to abundant rain in the autumn of 1892, and partly also to the fact that the realizations of the current year in Bengal have been swollen by collection of arrears.

The decrease would have been larger but for an increase of Rx. 90,300 in Madras, due to new settlements and extension of irrigation.

The gross receipts, working expenses, and net earnings of Major Irrigation works for the five years ending 1891-92 and the Revised and Budget Estimates for 1892-93 and 1893-94 are as follow :—

	ACTUALS.					Revised Estimate.	Budget Estimate.
	1887-88	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct receipts......	950961	1061802	1132584	1284683	1404737	1487200	1323700
Portion of land revenue due to irrigation	602555	671041	689766	708996	673189	725600	815600
Total Revenue	1553607	1732843	1822350	1993679	2077926	221280	2139800
Working expenses..	677165	721676	727558	758413	761445	790600	776100
Net Revenue	875909	1011167	1094792	1235266	1316481	1422200	1363200

Complete information is not available at present for the purpose of bringing out the general results to end of 1893-94 of Irrigation works for which Capital and

Revenue Accounts are kept, but the results obtained in 1890-91 (final) and in 1891-92 (approximately final) are given below :—

	Major Works. Rx.	Minor Works. Rx.	TOTAL. Rx.
1890-91. *Capital Outlay.* (Direct and Indirect.)			
During 1890-91	578,876	69,865	648,741
To end of 1890-91	27,325,317	4,294,993	31,620,310
Revenue Account.			
Gross Revenue............	2,025,891	493,123	2,519,014
Maintenance and Working..	790,583	273,113	1,063,696
Net Revenue............	1,235,308	220,010	1·455·318
Interest............	1,081,435		
Net Profit	153,873		
Percentage of net Revenue of the year on the Capital outlay to end of the year ...	4·52	5·12	4·60
1891-92. *Capital Outlay.* (Direct and Indirect.)			
During 1891-92	859,239	75,333	934,579
To end of 1891-92	29.636,329	4,636,651	34,272,980
Revenue Account.			
Gross Revenue............	2.108.788	452.037	2,560,825
Maintenance and Working...	840.419	312,141	1,152,560
Net Revenue............	1,268,369	135,896	1,408,265
Interest............	1,109.673		
Net Profit	158,696		
Percentage of net Revenue of the year on Capital outlay to end of the year	4·28	3·02	4·11

BUILDINGS AND ROADS.

85.—The figures are :—

Revenue.

	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military and Civil Works....	650,398	649,289	627,124	606,400	639,100	623,900

Expenditure.

	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works	1,139,463	1,220,676	1,214,518	1,183,800	1,190,200	1,199,700
Civil Works ...	4,273,726	4,510,231	4,904,234	4,736,300	4,737,200	4,890,900

The improvement in Revenue in the Revised Estimates is due mainly to the sale of certain ferry plant and stores in the North-Western Provinces and Oudh and to the sale of a Government building in Burma.

The increase in Military Works expenditure in the Revised Estimate is due to large expenditure: having been incurred in providing accommodation for troops in the Chin Hills. There is a decrease in Imperial Civil Works expenditure of Rx. 37,400, due mainly to transfer of grants to the head Minor Works and Navigation to provide for outlay on Famine Relief works in Upper Burma.

The Military Works Budget for 1893-94 provides for a small increase in expenditure, while the Civil Works Budget provides for an increased expenditure of Rx. 154,600, all of which is Provincial and Local, the Provincial balances, especially in Lower Burma and Assam, admitting of larger assignments for expenditure on public works.

The figures for the Provincial portion of the Civil Works expenditure are—

	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
Provincial Civil Works outlay ..	1,945,626	2,188,276	2,461,115	2,198,500	2,191,500	2,280,600

Full details of the proposed appropriation of the outlay provided for in the Estimates are not yet available at present, but a general idea can be gathered from the accounts of the past two years and the budget estimate of the current year. The figures are :—

	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.
	Rx.	Rx.	Rx.
Erection of new buildings	660,464	739,312	639,515
Construction of roads	269,824	287,676	208,240
Works of public improvement ..	51,235	176,099	103,473
Repairs of buildings..	177,263	191,346	182,449
Repairs of roads	459,331	473,929	467,802
Repairs of works of public improvement	25,715	26,244	25,009
Establishment..	464,611	453,075	488,692
Tools and Plant	26,816	28,004	34,700
Suspense	—5,477	32,071	18,500
Miscellaneous expenditure by Civil officers in charge of Public Works..	57,994	53,359	40,120
TOTAL....	2,188,276	2,461,115	2,198,500

ARMY.

86. The figures for Army Expenditure from 1884-85 are as follows :—

Years.	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1884-85	12,023,629	3,974,422	965,752	16,963,803
1885-86	15,247,033	3,63[illegible],38[illegible]	1,161,311	2[illegible],097,779
1886-87	14,620,516	3 564,166	1,310 360	19,525,012
1887-88	15,104 903	3,741,[illegible]15	1,572,011	20,[illegible]
1888-89	14 [illegible]12,591	3,7[illegible]6,205	1,743,045	20 [illegible]
1889-90	14,[illegible]44,095	3,9[illegible]7,703	1,776,016	20,677,814
1890-91	14,799,1[illegible]8	4,440,125	1,450,8[illegible]5	20,69[illegible] 068
1891-92	15,741,082	4,[illegible]59,513	1,980 026	22,280,6[illegible]1
1892-93 { Budget	15,003,7[illegible]0	4,59[illegible],500	2,297,300	21,898,[illegible]0
1892-93 { Revised	15,522,200	5,022,300	3,013,400	23,557,900
1893-94	15,6[illegible],500	4,497,500	2,820,400	23,011,400

The variations in the figures for 1892-93 and 1893-94 are explained in paragraphs 53, 55, 63 and 65.

SPECIAL DEFENCE WORKS.

87.—The following table shows the expenditure on "Special Defence Works" :—

Charged to 44—Military Works.

	Rx.
To end of 1886-87	150,409
Charged to 47—Special Defence Works.	
1886-87	325,626
1887-88............	456,017
1888-89............	789,595
1889-90............	689,481
1890-91............	491,837
1891-92............	604,848
1892-93 { Budget Estimate	614,500
1892-93 { Revised "	559,300
1893-94 Budget "	536,600

The anticipated short expenditure during the current year is attributable to the expenditure in England on stores and armaments having been over-estimated.

The Budget Estimate for 1893-94 is less than the Revised Estimate for 1892-93 by Rx. 22,700.

The total expenditure on Special Defence Works being estimated at Rx. 5,030,000, if the amounts shown above for 1892-93 and 1893-94 are spent, there will remain Rx. 426,287 to be incurred in 1894-95 and future years.

SECTION V.—EXPENDITURE NOT CHARGED TO REVENUE.

89.—The following table gives the figures of the estimates for 1892-93 and 1893-94 for capital expenditure on Railways exclusive of sums found by Local Governments out of Provincial resources, the amounts charged to the Famine grant and to the head "37—Construction of Railways" being included for convenience, although charged to Revenue :—

	India.	England.	Exchange.	Total.
	Rx.	Rx.	Rx.	Rx.
1892-93, Budget Estimate ...	2,542,000	1,382,000	691 000	4,615,000
1892-93, Revised Estimate...	2 880.300	1,068 000	640,800	4,589,100
1893-94, Budget Estimate...	1,980,200	1,151,800	722,300	3,854,300

Of the totals shown above the following amounts are taken as charges against the Famine Relief Grant, namely, in the Budget Estimate of 1892-93, Rx. 1,011,700, in the Revised Estimate, 1892-93, Rx. 993,900, and in 1893-94, Rx. 1,054,300.

The capital expenditure on Railways in 1892-93 will be less than the Budget Estimate by Rx. 25,000.

During the course of the year additional funds were allotted for the East Coast, Godhra-Rutlam, Tirhoot and East Indian Railways, but, on the other hand, the grant for the Assam-Bengal Railway was withdrawn on the transfer of that line to a Company, and the allotment was further reduced by the amount of the refund by that Company of the outlay incurred by the State in the previous year. The heaviest expenditure has been incurred on the East Coast, the Mu Valley, the Godhra-Rutlam, and the Mushkaf-Bolan Lines. The Villupuram-Guntakal Section of the South Indian Railway, the Dharmaveram-Hindupur Extension, and the Barsoe-Kissengunge Branch will be practically completed at the close of this year.

The provision for 1893-94 is less than the estimated expenditure during 1892-93 by Rx. 734,800. Large grants have been allotted to the East Coast, Mushkhaf-Bolan, Mu Valley, Godhra Rutlam and Bareilly-Ram-pur-Moradabad Railways, but, owing to the reduced grant available, work on the Mari-Attock line has been partially suspended. The funds allotted will, it is anticipated, be sufficient to advance work on the Godhra-Rutlam Railway and on the Jherriah Extension of the East Indian Railway, so as to admit of the lines being opened before the close of the year. A considerable length of the East Coast line will also be advanced sufficiently to admit of its being opened for public traffic, and the Lucknow-Rai Bareili line will be practically completed during the year.

The following figures show the rate at which Railways have been constructed at the cost of, or on the responsibility of the Government since 1880 :—

Date.	Number of miles open. Rx.
31st March 1880	8,332
1881	9,134
1882	9,437
1883	9,748
1884	10.230
1885	11,283
1886	11,634
1887	12,536
1888	13.448
1889	14,184
1890	14,832
1891	15,621
1892	16,018
1893 (Estimate)	16,440

The following table gives the total Capital Outlay on Railway Construction up to date :—

To end of...	State Railways.	State Rys. constructed through the Agency of Companies.	Guaranteed Railways.	Total.	Annual Progress.
	Rx.	£	£		
1879-80 ...	27,983,837	..	96,829,969	124,813,806	..
1880-81 ..	67,201,066	..	66.348.478	133,549.544	8.735.738*
1881-82 ..	70,546,309	..	67,021,756	137,568 065	4,018,521
1882-83 ..	72,776,870	468,270	67,431,448	140,676 588	3,108,523
1883-84 ..	76,629,723	704,155	68,769.369	146,103,247	5,42[illegible],659
1884-85 ..	81,365,833	3,126 906	69,904,427	154.397.166	8,293,919
1885-86 ..	90,839,553	4,775,059	67,883,682	163,498 294	9,101,128†
1886-87 ..	108,456,220	7,915,378	57,046 325	173.417 923	9,919 629‡
1887-88 ..	110,77[illegible],941	12,979,680	57,694 898	181.463 519	8.045,596
1888-89 ..	111,990,360	18,097,843	58 313,774	188,401,977	6,938,458
1889-90 ..	124,058,103	20,410,257	49,385,293	193,853.653	5.451.676
1890-91 ...	131,920,346	21,793,709	45,091,263	198,805,318	4,951,665§
1891-92 ...	135,398.034	22,709,508	45,137 155	203,244,697	4,439,379
1892-93, Revised ..	140,121,534	23,681,708	45,172 655	208,975,897	5,731,200
1893-94, Budget ..	144,050,934	25,223,208	45,672,955	214,947,097	5,971,200

* Includes Rx. 2,790,140 on account of past expenditure on the East Indian Railway, which must be deducted to arrive at the normal annual progress.

† Includes Rx. 294,987 on account of Eastern Bengal Railway.

‡ Includes Rx. 1,007,214 on account of Scinde, Punjab and Delhi Railway Company.

§ Includes Rx, 207,104 on account of South Indian Railway Company.

90. The figures of the Accounts and Estimates for capital expenditure on irrigation works not charged to Revenue are :—

Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
378,932	483,849	729,664	550,000	550,000	780,000

The Revised Estimate for the current year agrees with the Budget Estimate. The increase in provision for the coming year is due to its having been decided to augment the provision for irrigation works in certain Provinces owing to the excellent financial results obtained from them.

The capital outlay on major irrigation works to end of 1891-92 amounted to Rx. 28,158,459. The principal works in progress are—

Name of work.	Provision during 1892-93.	Provision during 1893-94.
Capital expenditure not charged against Revenue.	Rx.	Rx.
BENGAL—		
Orissa canals	37,800	42,500
Sone canals	15,400	17,500
NORTH-WESTERN PROVINCES AND OUDH—		
Ganges canal	13,500	19,100
Lower Ganges canal	17,100	35,100
PUNJAB—		
Western Jumna canal, including Sirsa Branch	75,800	90,300
Bari Doab canal	26,200	60,000
Sirhind canal	15,000	9,500
Chenab canal, including extension..	153,000	180,000
MADRAS—		
Kistna Delta System	32,700	47,100
Periyar project	129,700	117,500
Other projects............	51,800	156,300
	568,000	774,900
DEDUCT—outlay incurred from ordinary funds	18,000	24,900
TOTAL ..	550,000	750,000
Protective Irrigation Works	63,000	65.000
GRAND TOTAL ..	613,000	815,000

SECTION VI.—WAYS AND MEANS.

HOME TREASURY.

91. The Budget and Revised Estimates of the transactions of the Home Treasury for 1892-93 compare as follows :—

	Budget, 1892-93.	Revised, 1892-93.
Net Receipts.	£	£
Council Bills	17,000,000	17,200,000
3 per cent. Stock issued	1,800,000	1,300,000
Capital Receipts from Railway Companies............	1,788,200	1,547,700
Deposits and Advances............	4,600	—300
Add—Opening Balance............	3,261,050	4,122,626
Total....	23,853,850	24,170,[illegible]26
Net Outgoings.		
Excess of Expenditure over Revenue ..	15,749,600	16,352,200
Capital Expenditure of Government in England............	1,385,700	1,076,200
Permanent Debt—		
Discharge of Oudh and Rohilkund Railway Debentures	1,770,300	1,770,300
Discharge of South Indian Railway Debentures	150,000	150,000
5 per cent. and 4 per cent. Stock discharged	..	900
Issues to Railway Companies on Capital Account	1,430,300	950,600
On account of remittance from India	1,191,800	1,267,0[illegible]
Add—Closing Balance............	2,176,150	2,602,826
Total....	23,853,850	24,170,026

The total estimate of the Secretary of State's drawings for the two years 1892-93 and 1893-94 is £35,900,000. To reduce to some extent the very large drawings in 1893-94 the Secretary of State has raised the drawings of the current year above the Budget Estimate of £17,000,000, and it is now expected that £17,200,000 will be drawn in 1892-93.

The Southern Mahratta Railway Company Debentures for £600,300, which it was intended, as stated in paragraph 99 of the last Financial Statement, to discharge on 31st March 1892 were renewed. The Secretary of State was consequently able to reduce the amount of the sterling loan of the year from £1,800,000 to £1,300,000. The loan was issued at an average price of £96-18s.-4½d. per cent.

92.—The capital transactions with the Railway Companies vary with the changes in the programmes of the companies. The Estimates of 1892-93 as now prepared show an increase in the net receipts from the Companies of £239,200. The following statement shows the details of the transactions :—

	Budget. £	Revised. £
RECEIPTS.		
On account of Subscribed Capital—		
State—		
Bengal—Assam	1,500,000	1,179,000
Guaranteed—		
Great Indian Peninsula Railway........	90,400	259,600
Madras Railway	197,800	100,000
On account of Transfer and Miscellaneous Refunds	...	9.100
Total..	1,788,200	1,547,700
ISSUES.		
For discharge of Debentures—		
Guaranteed—		
Great Indian Peninsula Railway	40,500	..
Madras Railway..	97,800	[illegible]
For Stores, Establishment Charges, etc.—		
State—		
Bengal-Assam Railway	300,000	194,100
Bengal-Nagpur Railway............	207.500	118,[illegible]
Indian Midland Railway............	64,700	54,6[illegible]
Southern Mahratta Railway............	53,300	33.100
Other Railways............	9,600	7.800
Guaranteed—		
Bombay, Baroda and Central India Railway	120,000	122,700
Great Indian Peninsula Railway	435,000	352,800
Madras Railway............	102.000	67,300
	1,400,300	950,600

The Assam-Bengal Railway Company was expected to raise its whole capital of £1,500,000 in 1892-93; £102,905 was, however, paid in March 1892, and only £1,179,000 is expected to be paid this year, leaving £218,095 to be paid hereafter. The receipts from the Great Indian Peninsula Railway are now expected to exceed the Budget Estimate by 169,200, fresh capital having been raised to the extent of £209,600 in excess of the estimate, while debentures for £40,400 were renewed instead of being replaced by fresh capital. The reduction of £97,800 in the capital receipts from the Madras Railway Company represents the value of debentures renewed instead of being replaced.

The payments for discharge of debentures of the Great Indian Peninsula and Madras Railways provided for in the Budget, were not required owing to the renewal of the debentures as already explained. The

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issues to the companies for expenditure depend necessarily on their actual requirements, which are not always foreseen with accuracy.

The "Deposits and Advances" in 1892-93 are now expected to result in a net payment of £300 instead of a net receipt of £4,600 owing to smaller recoveries and larger advances on account of expenditure in England on defence works at Aden recoverable from the Imperial Government.

There has been a large increase in the family remittances from India in 1892-93, owing to the fall of the market rate of exchange considerably below the rate fined for the year for the adjustment of such transactions, bnt this increase was partially counterbalanced by a falling-off in the remittances by Money Orders. The net remittances from India were also affected by larger repayments in England of advances on account of Emigration of coolies and supplies to Her Majesty's ships of the East India Station, etc.

93.—The following is the Budget Estimate of the ways and means of the Home Treasury for 1893-94 :—

	Budget, 1893-94. £
NET RECEIPTS.	
Council Bill	18,700,000
Three per cent. stock to be issued ...	1,300,000
Capital Receipts from Railway Companies	1,420,000
Deposits and Advances	2,200
Add—Opening Balance	2,602,826
Total ...	24,025,026
NET OUTGOINGS.	
Excess of Expenditure over Revenue ...	15,650,300
Capital Expenditure of Government in England	1,160,600
Permanent Debt	
Discharge of Oudh and Rohilkhund Railway Debentures	729,000
South Indian Railway Debentures ...	520,200
Issues to Railway Companies on Capital Account	2,609,200
On account of remittances from India ..	1,383,200
Add—Closing Balance	1,972 526
Total	24,025,026

It is now estimated that the drawings of the Secretary of State in 1893-94 will be £ 18,700,000. The Budget Estimate of the current year provided for drawings amounting to £17,000,000.

The very large increase next year is almost fully explained by the variations in the capital transactions of Railway Companies in the two years. In the last Financial Statement, credit was taken for a net receipt in 1892-93 from Railway Companies of £357,900, whereas according to the present statement, there will be a net payment to the Companies in 1893-94 of £1,189,200.

It is the present intention of the Secretary of State to raise a loan of £1,300,000 in 1893-94 to be applied to the discharge of £729,000 Oudh and Rohilkund Railway Debentures and £520,200 South Indian Kailway Debentures falling due in the course of the year.

It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

94. The following is the usual statement of the Ways and Means Estimate of India :—

Net Receipts.	1892-94. Budget.	Revised.	1893-94 Budget.
1. Excess of Revenue in India over the Expenditure charged against it	23,771,000	25,081,700	23,869,800
2. Public Loan..............	....	....	3,000,000
3. Loan from Rampur State	250,000	250,000	220,000
4. Increase of the Unfunded Debt, mostly Saving Bank deposits............	869,000	1,056,100	882,200
5. Other items..............	421,500	1,406,400	695,500
6. For Remittance to Secretary of State	1,175,700	1,208,000	1,374 200
Add—Opening Balance ..	16,750,044	17,287,005	15,204,205
Total....	43,237,244	46,289,205	45,245,905
Net Outgoings.			
7. Expenditure charged to Provincial Balances	1,161,700	363 800	751,200
8. Capital Expenditure of Government in India	1,956,500	2,264,800	1,661,600
9. Loans to Municipalities, &c.	611,500	842,700	—288,200
10. Issues on Capital Account to Railways Companies	408,500	—29,400	376,400
11. Council Bill—Sterling Account............	17,166,500	17,301,300	18,522,100
12. Do. Exchange....	8,633,700	10,341,800	11,579,700
Add—Closing Balance ..	13,298,844	15,204,205	12,643,105
Total......	43,237,244	46,289,205	45,245,905

The headings in italics are connected with, and xplained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

95. We expect to close the year 1892-93 with a cash balance of Rx. 15,204,205 against Rx. 13,293.844 taken in the Budget Estimates of the year, being an improvement of Rx. 1,905,361. The more important items of variation from the Budget Estimatas are :—

On the one hand an increase of Rx. 1,842,900 in the payments of Council Bills. For the bulk of this the fall in exchange is responsible, the sterling drawings having been increased by £ 200,000 only.

And on the other hand, an increase in the net revenue in India of Rx. 1,310,700,700, a reduction in the drawings of Provincial Governments on their accumulated balances of Rx. 797,900, a net receipt from Railway Companies on Capital Account of Rx. 29,400 instead of the net payment of Rx. 408,500 which was anticipated, an increase in the opening balance of Rx. 536,961 and other improvements in the net cash receipts which, though large in the aggregate, would require too much detail to be explained here.

96. In 1893-94 we have to provide for the payment of Council Bills Rx. 4,301,600 more than was required in the Budget Estimate of 1892-93, about one-half of this being caused by the increase in the sterling drawings and one-half by the fall in the rate exchange.

To meet this very heavy demand on our cash balances we have a repayment of a loan of Rx. 616,100 by the Bombay Port Trust, a reduction of Rx. 410,500 in the excess of Provincial and Local Expenditure over Revenue, and a reduction of Rx. 283,600 which the exigencies of the position have compelled us to make in the net amounts of loans and advances to agriculturists and Local Bodies.

For the remainder of the increased demand on the balances provision has been made by the entry of a loan of Rx. 3,000,000.

97. As already explained in paragraphs 35 and 93 the increase in the amount of the Bills of the Secretary of State is not due to any increase in the sterling expenditure of the Government of India, but to the fact that whereas the Secretary of State this year received from Railway Companies on Capital Account more than he paid, the reverse will be the case in 1893-94.

98. No public loan has been raised in India since 1889-90. The present estimates provide for a loan of three crores in 1893-94. But the Government of India are unable to say whether this is the exact amount that will be raised, and full liberty is reserved, as usual, to modify the present estimates to any extent that may be considered expedient, to increase or reduce the amount of the loan if necessary, and not to issue a loan at all if it should be found that none is required.

99.—The following are the usual details of the transactions of Savings Banks during the last few years :—

Year.	Net additions to deposits Cash.	Interest.	Total addition.
	Rx.	Rx.	Rx.
1887-88	656,330	224,000	880,300
1888-89	685,200	261,800	947,000
1889-90	—362,900	272,200	—90,700
1890-91	250,700	279,700	530,400
1891-92.	517,900	306,200	824,100
1891-92, Budget..........	459,400	333,800	793,200
1892-93, Revised	636,800	340,400	977,200
1893-94, Budget..........	438,600	372,400	811.000

The Post Office Savings Banks deposits continue to increase. The Budget Estimate for 1893-94 is taken at about the same amount as in that of 1892-93.

100.—As stated in paragraphs 34 and 75, the Bombay Port Trust have taken advantage of the favourable state of the money market to raise a 4 per cent. public loan to repay Government the balance of a 4½ per cent. loan of Rx. 616,100. Excluding this special receipt in 1893-94, the net amount of advances in 1893-94, is taken at Rx. 327,900 against Rx. 611,500 entered in the Estimate of 1892-93. The gross amount placed at the disposal of Local Governments and Administrations for advances to Local Bodies, etc., in 1893-94 is Rx. 608,200, being Rx. 54,700 less than the amount entered in the Budget Estimate of the current year. Larger amounts, if available, counld be advantageously allotted for advances and loans to cultivators and municipalies, but unfortunately the state of the Government balances does not permit of further amounts being granted at present. The large excess over the Budget of the amount entered in the Revised Estimate of 1892-93 on account of loans to municipalities, etc., is due chiefly to an additional loan having been sanctioned during the year for the Kidderpore Docks, and also to increased advances to agriculturists in Madras and Bombay.

101.—The capital transactions of Railway Companies in 1892-93 are now expected to produce a net receipt in India of Rx. 29,400 instead of a net payment of Rx. 408,500 provided in the Budget Estimate. This is due generally to smaller withdrawals by the Companies and to some extent to the receipt from the Mysore Durbar of Rx. 44,300, being the value of the Manjangod Extension of the Mysore Railways.

102.—The current year is now expected to close with a cash balance of Rx. 15,204,205, and for 1893-94 a closing balance of Rx. 12,643,105 is taken. The estimated transactions of the year thus result in a reduction in the balances of Rx. 2,561,100.

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES OF THE REVENUE AND EXPENDITURE AND RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

RECEIPTS.

	For details *vide* Statement.	Accounts. 1891-92.	Budget Estimate, 1892-93	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
REVENUE—					
Principal Heads of Revenue—		Rx.	Rx.	Rx.	Rx.
Land Revenue	A	23,965,774	24,675,500	24,857,600	25,157,200
Opium	..	8,012,380	7,634,600	7,966,500	7,316,200
Salt..	...	8,636,182	8,544,700	8,648,600	8,587,800
Stamps	..	4,262,156	4,229,600	4,458,2 0	4,434,100
Excise	...	5,117,264	5,102,400	5,203,600	5,145.900
Other Heads	..	9,523,293	9,681,600	9,802,500	9,849,300
Total Principal Heads....		59,517,019	59,868,400	60,937,000	60,490,500
Interest..	A	879,443	911,000	868,600	893,600
Post Office, Telegraph, and Mint ..	"	2,575,736	2,618,000	2,755,500	2,720,800
Receipts by Civil Departments.. ..	"	1,656,157	1,615,800	1,660,800	1,635,500
Miscellaneous	"	897,284	959,900	898,400	982,900
Railways	"	19,938,[illegible]	18,832,700	19,064,200	19,551,700
Irrigation	"	2,272,040	2,216,700	2,404,300	2,337,700
Buildings and Roads	"	627,124	606,400	639,100	623,900
Receipts by Military Department ...	"	780,401	739,000	793,300	769,100
Total Revenue......	..	89,143,283	88,357,900	90,021,200	90,005,700
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Incurred) ..	C	3,038,293	127,700	..	3,265,800
Unfunded Debt (net Incurred)	"	899,359	869,000	1,056,100	882,200
Deposits and Advances (net) ..	"	1,480,280	..	454,100	..
Loans to Native States and Presidency Corporations (net Receipts)...	"	...	..	..	561,400
Capital of Railway Companies (net Receipts) .. .. —	"	...	...	626,500	...
Remittances (net)	"	116,140	...	649,500	..
Secretary of State's Bills drawn ..	"	16,093,854	17,000,000	17,200,000	18,700,000
Total Receipts....	..	110,771,209	106,364,600	110,007,400	113,418.100
Balance on 1st April—India.. ..	..	17,876,244	16,750,044	17,287,005	15,204,205
England.. ..	..	3,835,050	3,261,050	4,122,626	2,602,826
GRAND TOTAL....	..	132,482,503	126,375,694	131,417,031	131.225.131

DISBURSEMENTS.

	For details *vide* Statement.	Accounts. 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
EXPENDITURE—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues ..	B	9,547,162	10,286,600	9,463,600	10,387,300
Interest...	"	4,315,176	3,977,100	4,343,200	4,065,900
Post Office, Telegraph, and Mint ..	"	2,429,188	2,547,900	2,528,400	2,609,300
Salaries and Expenses of Civil Depts..	"	13,853,842	14,132,500	14,344,100	14.472,000
Miscellaneous Civil Charges	"	5,046,622	5,170,900	5,559,100	5,538,100
Famine Relief and Insurance	"	1,268,319	1,206,700	1,133,700	1,159,800
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	163,233	301,500	292,900	75,100
Railway Revenue Account	"	20,253,910	20,407,200	20,775,000	21,545,800
Irrigation	"	2,945,019	2,919,500	2,982,300	2,860,100
Buildings and Roads	"	6,208,752	5,920,100	5,927,400	6,090,600
Army Services	"	22,280,601	21,898,500	23,557,900	23,011,400
Special Defence Works	"	604,848	614,500	559,300	536,600
Total Expenditure, Imperial & Provincial	..	88,916,672	89,383,000	91,466,900	92,352,000
Add—Provincial Surpluses: that is, portion of Allotments to provincial Governments not spent by them in the year	End of B	178,637	..	100,500	
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—419,561	—1,161.700	—464,300	—751,200
Total Expenditure charged against Revenue —	..	88,675,748	88,221,300	91,103,100	91.600,800
EXPENDITURE NOT CHARGED TO REVENUE—					
Capital Outlay on Railways and Irrigation works	End of B	3,500,000	4,035,000	3,986,700	3,550,000
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Discharged) ...	C	..	..	376,200	...
Deposits and Advances (net)	"	..	799,700	...	1,085,800
Loans to Native States and Presidency Corporations, &c. (net advances) ..	"	488,787	178,800	340,500	...
Loans and Advances by Provincial Governments	"	465 405	432,700	502,200	276,200
Capital of Railway Companies (net Payments)	[illegible]	[illegible]146,392	[illegible]0 600	...	1,565,600
Remittances (net)	[illegible]	[illegible]	16,100	...	9,000
Secretary of State's Bills paid	[illegible]	[illegible]	[illegible]7,166,5 0	17,301,300	18,522,100
Total Disbursements......	..	111[illegible]	[illegible]10,900,700	113,610,000	116,609.500
Balance on 31st March—India..	..	17,287,0[illegible]	[illegible]8,844	15,004,205	12.643.105
England..	..	4,122,626	2,1[illegible]	2,602,826	1.972.526
GRAND TOTAL....	..	132,482,503	126,375,694	131,417,031	131.225.131

		Rx.	Rx.	Rx.	Rx.
Revenue	..	89,143.283	88.357,900	90,021,200	90.005,700
Expenditure chargeable thereon	..	88,675,748	88,221,300	91,103,100	91,600.800
Surplus (+) or Deficit (—) ...	..	+467,535	+146,600	—1,081,900	—1,595,100